

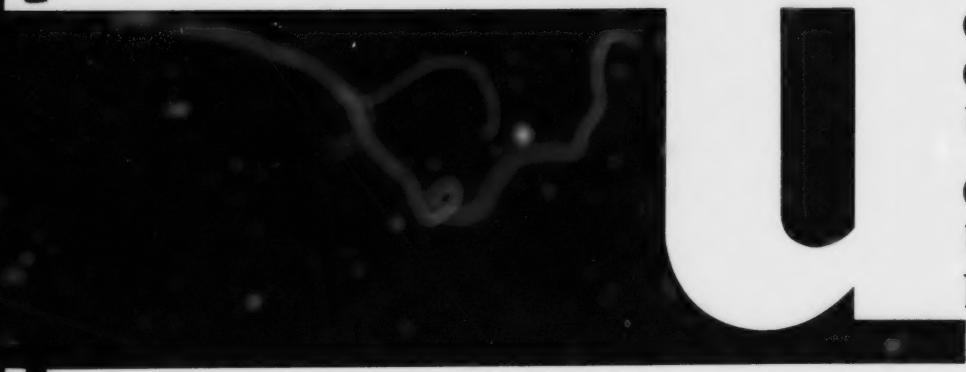
Volume

1

**FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1988-89**

Volume I - Universities

**Council of Finance Officers
Universities of Ontario**



**COUNCIL OF
ONTARIO
UNIVERSITIES
CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO**

**FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1988-89**

Volume I - Universities

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COUNCIL OF
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UNIVERSITÉS
DE L'ONTARIO

1989 12 04

The Honourable Sean G. Conway
Minister of Colleges and Universities
22nd Floor, Mowat Block
900 Bay Street
Toronto, Ontario
M7A 1L2

Dear Mr. Conway,

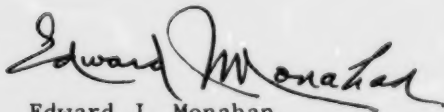
The Council of Ontario Universities is pleased to submit to you the
Financial Report of Ontario Universities 1988-89.

This report provides detailed information on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1989. It does so within a format which provides consistent categories and definitions for all 43 provincially-assisted universities and colleges in Ontario. That format has been developed under the auspices of the Council of Finance Officers - Universities of Ontario.

Volume I of the Financial Report of Ontario Universities 1988-89 provides information on the 21 universities and related institutions which receive grants directly from the government of Ontario. Volume II provides financial information on 22 church-related colleges, universities and seminaries which receive financial support from the Ontario government through the university with which they are federated or affiliated. Volume III provides information on physical plant operating expenses at 16 universities and was prepared in conjunction with the Ontario Association of Physical Plant Administrators.

The Council of Ontario Universities hopes that the Financial Report of Ontario Universities 1988-89 will be of assistance to you, your government and the Ontario Council on University Affairs.

Sincerely,



Edward J. Monahan
Executive Director

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Encls.

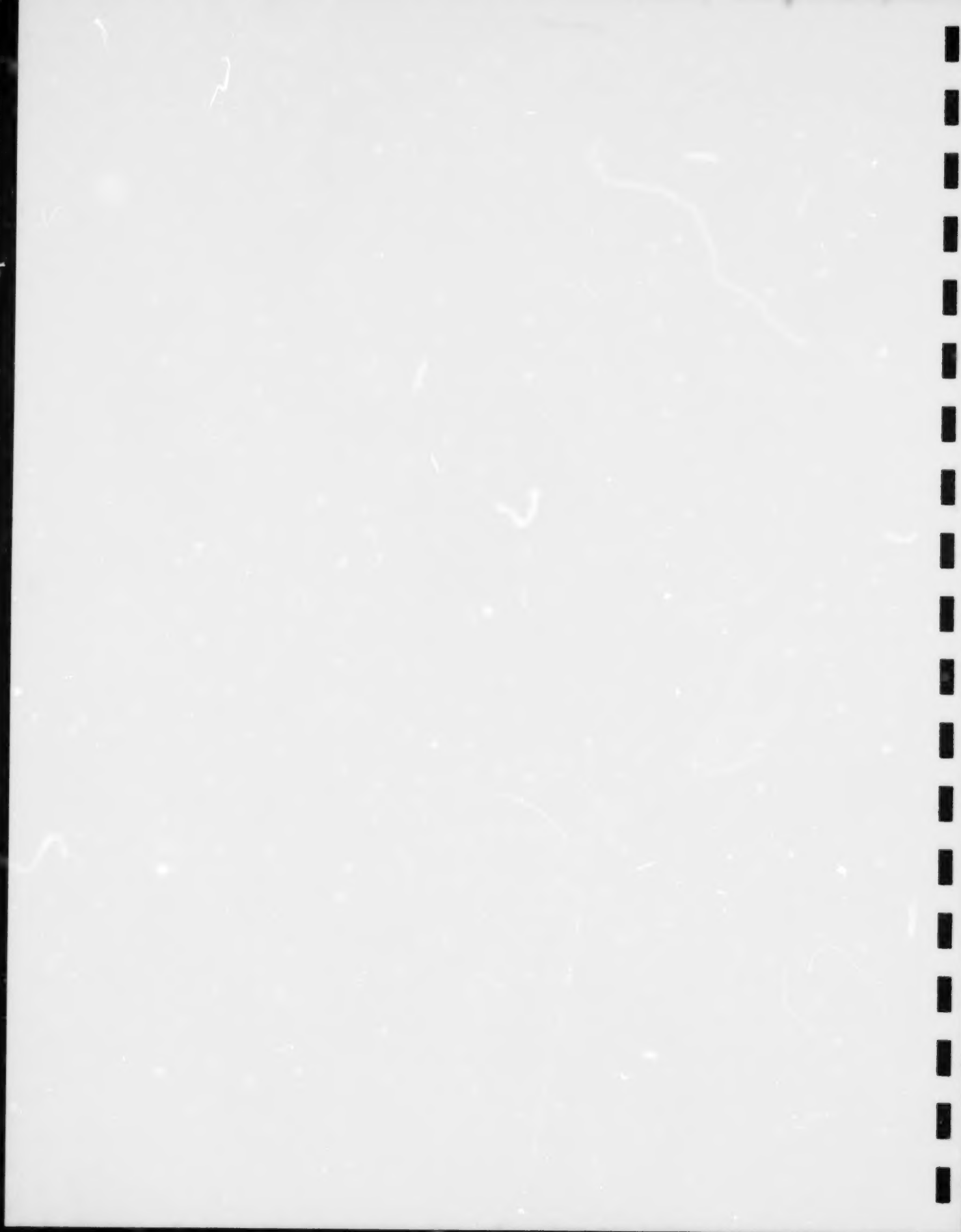


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**REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989**

This report has been compiled from submissions prepared by each of the provincially-assisted universities and their federated and affiliated colleges. Those submissions have been prepared in accordance with a set of Guidelines, established by the Council of Finance Officers - Universities of Ontario, which are published in Volume I of this report. Further details, concerning the reporting of physical plant operating expenses, are included in Volume III.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' federated or affiliated colleges, universities or seminaries. Volume III provides further details concerning physical plant operating expenses.

The Guidelines and reporting forms are consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*. It should be noted that, of the 43 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1988-89*, 37 reported financial information for the 12 months ending 30 April 1989. One institution, Victoria University, reported financial information for the 11 months between June 1, 1988 and April 30, 1989. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1989
Ryerson Polytechnical Institute	March 31, 1989
McMaster Divinity College	December 31, 1988
Knox College	December 31, 1988
Wycliffe College	May 31, 1989

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chairman - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

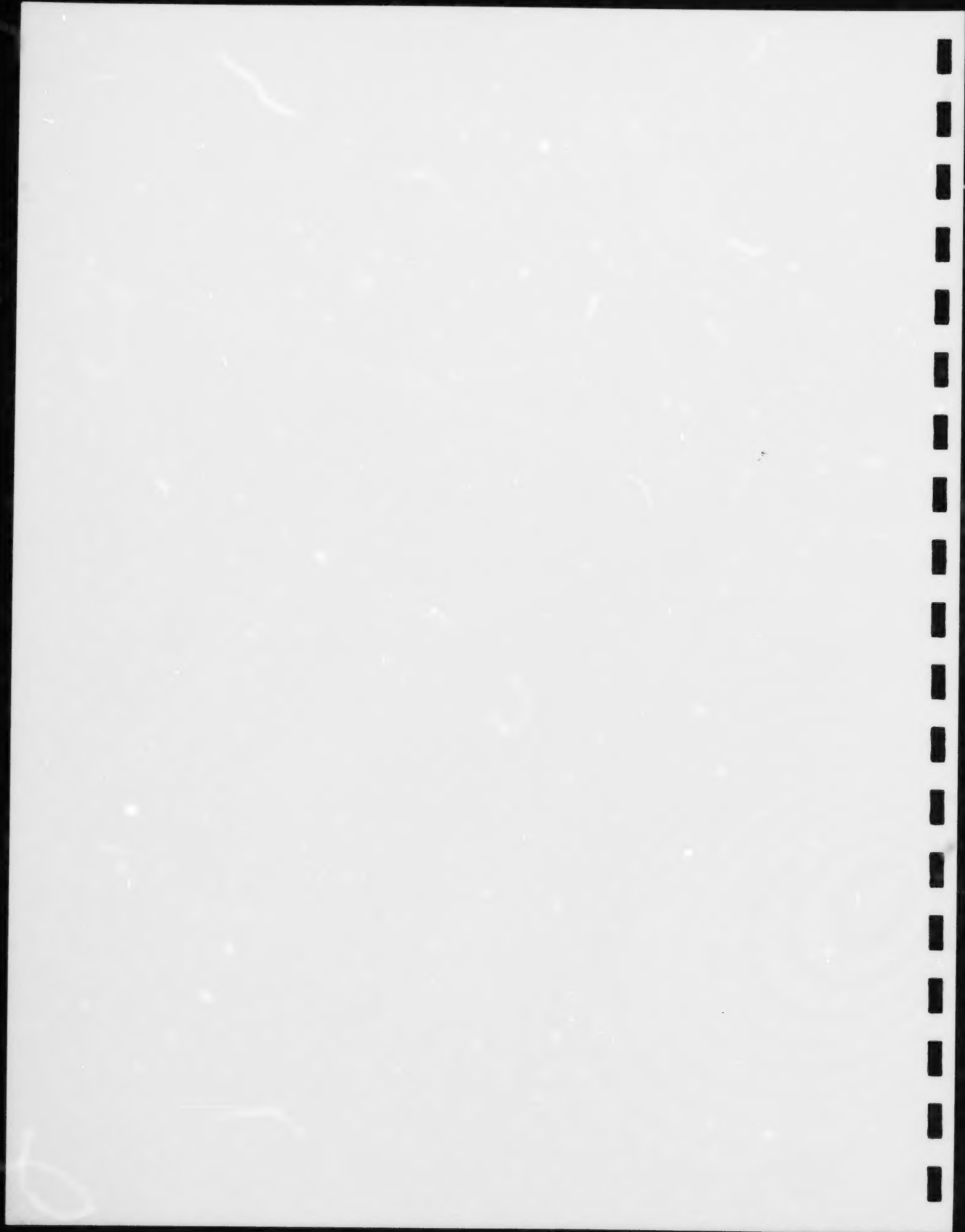
Chairman - Council of Finance Officers
Universities of Ontario



GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.



GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and

expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non-credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non- credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

Examples of *revenues which must be netted* are:

- (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility.
- (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense.
- (c) medical salaries recovered from the Ontario Ministry of Health;

- (d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;
- (e) physical plant costs recovered from external sources; and
- (f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. Internal Cost Transfers and Cost Recoveries

A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. Gifts-in-Kind

These must be reported as *both* revenue and expenses within the appropriate fund or function.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses.

Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. General Expendable Funds

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

- (a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.
- (b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.
- (c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. Restricted Expendable Funds

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

- (a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.
- (b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.
- (c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. Non-Expendable Trust and Endowment Fund

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

- 1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

(a) Ontario Ministry of Colleges and Universities

- (i) **MCU Formula Grants** - include basic grant only.
- (ii) **MCU Extra Formula Grants** - include only:
 - northern grants
 - bilingualism grants
 - differentiation grants
 - other supplementary as recommended by OCUA.

(iii) MCU Other Grants - include:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants
- university excellence fund.

(b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. OMAF grants for Guelph, Education Block grant to OISE, and energy management grants. While some of these grants may be administered by MCU, the "Source of Funds" may be other than MCU and, therefore, should be reported here rather than under the previous (iii).

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. Fees

- (a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are to be included.
- (b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.
- (c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, charges for deferred or instalment payment, late registrations, and lockers, but

excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category should include only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.
4. **Donations** - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.
5. **Non-Government Grants and Contracts** - includes amounts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.
6. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense.
7. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.
8. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

(b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.
3. **Central Computing** - only expenses for central computing facilities are recorded in the functional area "central computing". A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". This segregation is reported in the space provided at the bottom of the financial reporting form for Operating Expenses, Table 4.

If, however, an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the

purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area should include the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student recruitment and high school liaison), research administration, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:
 - (a) **Physical Plant Administration** - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

- (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.
- (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).
- (d) Utilities - costs of heating, cooling, light and power, gas, water, costs of telephone equipment rental, acquisition and switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant.
- (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.
- (f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.
- (g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:
 - (i) Hauling, moving and storing of furniture for other departments.
 - (ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.
 - (iii) Property taxes and other municipal assessments.
 - (iv) Vehicles.
 - (v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.
 - (vi) Property and liability insurance.
 - (vii) Renovations, alterations and major repairs.
 - (viii) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements. Further instructions as to how physical plant costs are to be classified may be found in the guidelines and definitions established by the Council of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant Administrators (OAPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is to be used for all other operating expenses including the development office, alumni office, public relations, and the administration of the safety programme. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are to be reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

- (a) **Academic Ranks** - this object will include salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.
- (b) **Other Instruction and Research** - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are to be included.
- (c) **Other Salaries and Wages** - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional

librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).
3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.
4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.
5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.
6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".
8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.
10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.
11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.
12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts. Even though the institution's financial statements may reflect the repayment through the Capital fund,

the repayment should appear under the appropriate fund (i.e. either Operating or Ancillary).

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.
14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.
15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.
16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund

transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense. Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial statements. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.
3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.
4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.

5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

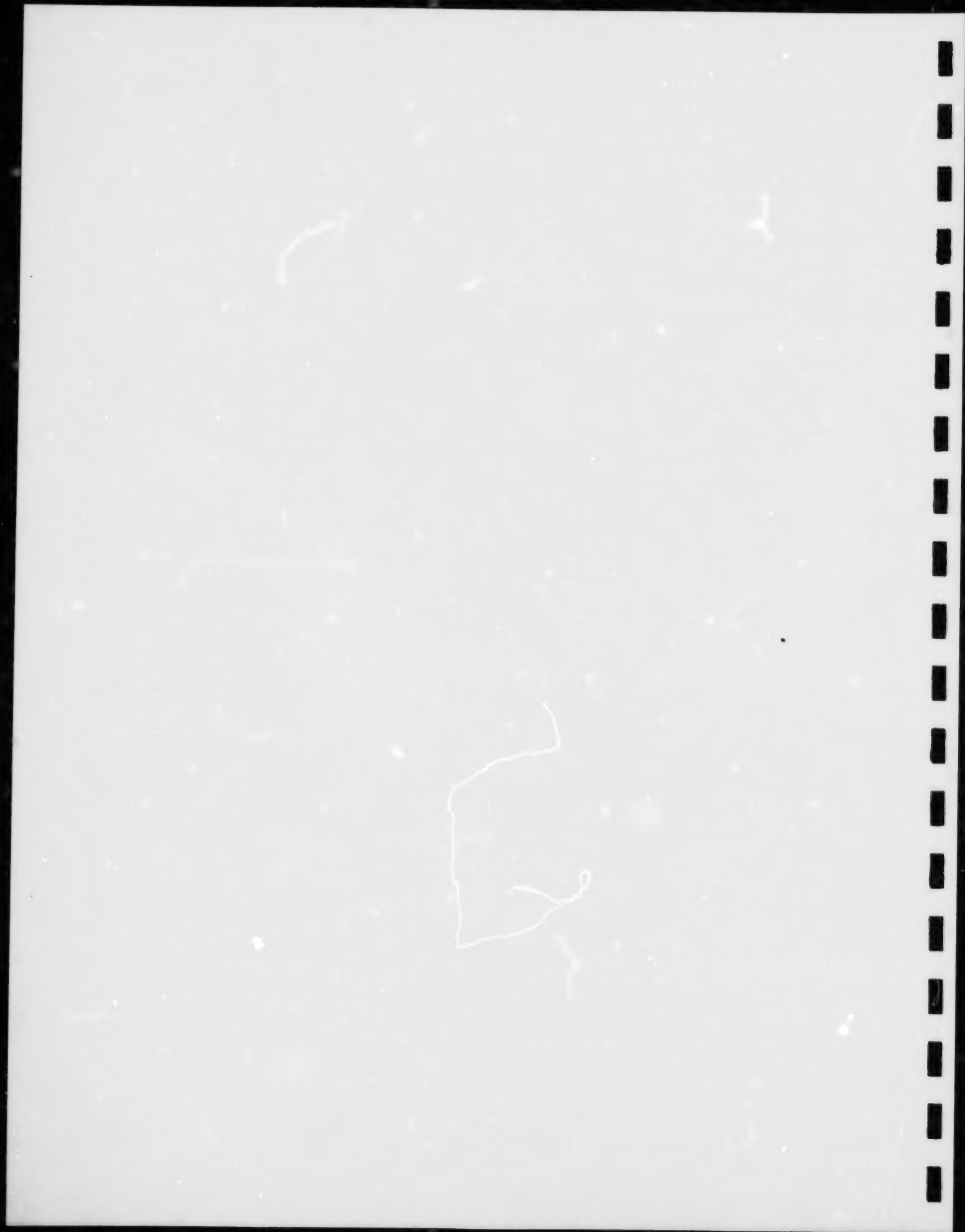
This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

The table groups appropriations of operating funds into the following five categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.
2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.
3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.
4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.
5. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.



**SUMMARY INFORMATION FOR ALL
UNIVERSITIES AND COLLEGES
(ON A CONSOLIDATED BASIS)**



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)		SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL ENDOWMENT (9)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,049,206	0	45,779	327,703	0	2,422,688	466,382	168,326	219,040	3,276,436	25,239
2. TOTAL EXPENSE (FROM TABLE 3)	2,003,870	0	45,445	316,143	0	2,365,458	459,416	105,837	129,391	3,060,102	0
3. NET REVENUE (EXPENSE)	45,336	0	334	11,560	0	57,230	8,966	62,489	89,649	218,334	25,229
4. NET RECONCILING ITEMS	2,287	0	-61	-887	0	1,324	155	12,030	-52,688	-39,179	-427
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	47,623	0	273	10,673	0	58,554	9,121	74,519	36,961	179,155	24,802
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-21,315	0	-643	-13,698	0	-35,656	12,634	-34,302	35,071	-22,253	22,253
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-20,209	20,192	0	-441	458	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	6,099	20,192	-370	-3,466	458	22,913	21,755	40,217	72,032	156,917	47,055
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-9,242	71,248	2,302	15,745	20,240	100,293	172,147	203,947	69,806	546,193	443,582
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,143	91,440	1,932	12,279	20,698	123,206	193,902	244,164	141,838	703,110	490,647

Note: In addition to the above revenue and expenses, \$26,768 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for the services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		1,425,626	0	0	1,425,626	0	0	0	1,425,626	0
(II) EXTRA FORMULA		70,542	0	0	70,542	0	0	0	70,542	0
(III) OTHER MCU GRANTS		70,823	1,286	0	72,119	10,057	1,054	148,549	231,779	0
(B) OTHER ONTARIO GRANTS		11,952	7,224	270	19,446	71,887	8,194	2,639	102,166	0
TOTAL ONTARIO GRANTS		1,578,943	8,520	270	1,587,733	81,944	9,248	151,188	1,830,113	0
(C) FEDERAL		1,422	1,341	72	2,835	239,531	10,627	657	253,650	0
(D) MUNICIPAL		98	0	0	98	247	0	220	565	5
(E) OTHER		1,020	0	0	1,020	6,618	585	0	8,223	0
2. FEES (A) TUITION CREDIT		379,690	0	0	379,690	0	0	0	379,690	0
(B) TUITION NON-CREDIT		0	29,917	8	29,925	0	0	0	29,925	0
(C) MISCELLANEOUS		25,324	4,042	109,779	139,145	0	0	189	139,334	0
3. BORROWINGS		0	0	0	0	0	0	2,747	2,747	0
4. DONATIONS		8,649	298	623	9,570	9,787	74,200	15,167	108,724	16,783
5. NON-GOVT. GRANTS & CONTRACTS		2,831	431	204	3,466	118,032	9,006	820	131,324	680
6. SALES OF SERVICE AND PRODUCTS		0	0	212,983	212,983	0	0	0	212,983	0
7. INVESTMENT INCOME		34,481	474	1,208	36,163	7,654	57,050	7,471	108,338	7,673
8. MISCELLANEOUS		16,748	756	2,556	20,060	4,569	7,610	40,581	72,820	88
TOTAL		2,049,206	45,779	327,703	2,422,688	468,382	168,326	219,040	3,278,436	25,229

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	781,634 81,170 572,376	7,084 5,443 15,841	0 0 86,993	788,718 86,613 675,210	44,247 83,857 104,683	12,197 4,944 19,347	0 0 312	845,162 175,414 799,552
TOTAL SALARIES AND WAGES	1,435,180	28,368	86,993	1,550,541	232,787	36,489	312	1,820,128
2. EMPLOYEE BENEFITS	182,924	2,192	9,054	174,170	16,078	3,581	16	193,845
TOTAL SALARIES AND BENEFITS	1,598,104	30,560	96,047	1,724,711	248,865	40,069	328	2,013,973
3. LIBRARY ACQUISITIONS	45,350	182	0	45,512	2,688	1,243	288	49,731
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	76,540	1,668	9,209	87,417	65,811	8,013	5,236	166,477
5. OPERATIONAL SUPPLIES AND EXPENSES	104,808	7,755	30,292	142,855	94,806	19,640	356	257,457
6. COST OF GOODS SOLD	0	0	96,440	96,440	0	0	0	96,440
7. UTILITIES	80,293	482	18,951	79,706	2,231	230	0	82,167
8. MUNICIPAL TAXES	15,190	0	1,906	17,096	0	0	0	17,096
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	11,928	7	7,626	19,561	971	174	34,677	55,383
10. EXTERNALLY CONTRACTED SERVICES	24,657	416	27,944	53,017	1,520	694	1,373	56,604
11. SCHOLARSHIPS, BURSARIES, ETC.	18,157	10	0	18,167	3,020	24,191	0	45,378
12. PRINCIPAL AND INTEREST REPAYMENTS	2,482	2	16,686	19,170	0	310	3,314	22,794
13. LAND AND SITE SERVICES	168	0	1,036	1,204	61	0	4,303	5,568
14. BUILDINGS	0	0	737	737	0	0	76,637	77,374
15. MISCELLANEOUS	59,179	3,902	6,225	69,306	33,634	10,340	380	113,660
16. INTERNAL COST ALLOCATIONS	-12,786	501	3,044	-9,241	5,809	933	2,499	0
TOTAL	2,003,870	45,445	316,143	2,365,458	459,416	105,837	129,381	3,060,102

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
OBJECT OF EXPENSE										
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	726,016 79,771 177,164	55,618 1,399 25,368	781,634 81,170 202,532	0 0 76,429	0 0 38,205	0 0 35,868	0 0 98,819	0 0 103,301	0 0 17,222	781,634 81,170 572,376
TOTAL SALARIES AND WAGES	982,951	82,385	1,065,336	76,429	38,205	35,868	98,819	103,301	17,222	1,435,180
2. EMPLOYEE BENEFITS	106,842	10,736	117,578	9,251	4,696	3,549	12,069	13,399	2,382	162,924
TOTAL SALARIES AND BENEFITS	1,089,793	93,121	1,182,914	85,680	42,901	39,417	110,888	116,700	19,604	1,598,104
3. LIBRARY ACQUISITIONS	0	0	0	45,350	0	0	0	0	0	45,350
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	35,228	2,153	37,381	3,953	19,600	1,437	7,225	4,645	2,299	76,540
5. OPERATIONAL SUPPLIES AND EXPENSES	50,748	4,244	54,992	3,852	6,809	5,961	13,393	12,154	7,447	104,608
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	60,293	0	60,293
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	15,190	0	15,190
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	11,928	0	11,928
10. EXTERNALLY CONTRACTED SERVICES	2,068	599	2,667	277	541	507	1,534	18,342	789	24,657
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	16,157	0	0	0	16,157
12. PRINCIPAL AND INTEREST REPAYMENTS	194	0	194	2	45	76	412	146	1,605	2,482
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	168	0	168
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	22,657	2,931	25,588	576	1,847	3,077	9,973	6,907	11,211	59,179
16. INTERNAL COST ALLOCATIONS	-2,691	-772	-3,463	-1	-881	-415	-6,905	0	-1,121	-12,786
TOTAL	1,197,997	102,276	1,300,273	139,689	70,862	68,217	136,520	246,475	41,834	2,003,870
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	6,024	10,024	40,423	-289	7,368	63,550	6,599	239	28	6,866
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	4,050	6,370	27,916	81	4,369	44,806	6,426	13	594	7,033
3. OTHER	1,350	0	0	81	17	1,448	625	0	0	625
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	3,324	1,654	12,507	-289	2,996	20,192	798	226	-566	458
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	7,245	9,090	32,619	3,608	16,686	71,248	19,516	13	711	20,240
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	10,569	10,744	45,126	3,319	21,682	91,440	20,314	239	145	20,698

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	1984-85	1985-86	1986-87	1987-88	1988-89
I	OPERATING REVENUE BY SOURCE OF REVENUE				
	Government Grants and Contracts				
	Ontario				
	74.2%	73.7%	71.8%	59.4%	69.6%
	1.3	1.3	1.3	3.1	3.5
	0.7	1.1	3.6	4.4	3.5
	0.4	0.6	0.5	0.6	0.6
	Total Ontario Grants				
	76.7	76.7	77.3	77.6	77.1
	Federal				
	0.0	0.1	0.1	0.1	0.1
	0.0	0.0	0.0	0.0	0.0
	0.0	0.1	0.1	0.1	0.1
	Fees				
	18.7	18.6	18.2	18.1	18.5
	0.0	0.0	0.0	0.0	0.0
	1.2	1.3	1.3	1.2	1.2
	0.0	0.0	0.0	0.0	0.0
	0.4	0.5	0.4	0.4	0.4
	0.0	0.0	0.1	0.1	0.1
	1.9	1.7	0.0	0.0	0.0
	0.9	1.0	1.6	1.5	1.7
	0.1	0.1	0.9	0.9	0.9
	TOTAL				
	100.0%	100.0%	100.0%	100.0%	100.0%
II	TOTAL REVENUE BY TYPE OF FUND				
	Non-Capital				
	69.3%	69.2%	67.2%	68.1	67.0
	1.4	1.4	1.5	1.5	1.5
	10.0	10.3	10.2	10.6	10.7
	15.3	15.0	14.1	14.3	15.3
	3.9	4.2	6.1	5.4	5.5
	Trust and Endowment				
	Total Non-Capital				
	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds				
	97.3%	96.1%	96.3%	96.9%	93.3%
	2.7	3.9	3.7	3.1	6.7
	Non-Capital Capital				
	Total All Funds				
	100.0%	100.0%	100.0%	100.0%	100.0%

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)
1984-85 to 1988-89

	1984-85	1985-86	1986-87	1987-88	1988-89
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.5%	38.2%	38.5%	38.8%	39.0%
Other Instruction and Research	3.9	3.9	3.8	3.9	4.0
Other Salaries and Wages	28.1	28.2	28.1	28.3	28.6
Total Salaries and Wages	70.3	70.3	70.4	70.9	71.6
Employee Benefits	9.0	9.1	8.8	8.2	8.1
Total Salaries and Benefits	79.3	79.4	79.2	79.1	79.7
Library Acquisitions	2.2	2.2	2.2	2.2	2.2
Equipment and Furniture, Purchase	4.1	4.1	5.0	4.6	3.8
Rental and Maintenance					
Operational Supplies and Expenses	5.0	5.2	4.9	5.0	5.2
Utilities	3.5	3.5	3.2	3.1	3.0
Municipal Taxes	0.6	0.6	0.6	0.8	0.8
Renovations, Alterations and Major Repairs	1.0	0.8	0.6	0.6	0.7
Externally Contracted Services	1.1	1.1	1.1	1.2	1.2
Scholarships, Bursaries, etc.	0.9	0.9	0.9	0.9	0.9
Principal and Interest Repayments	0.0	0.1	0.1	0.1	0.1
Miscellaneous	2.5	2.6	2.6	2.8	2.9
Internal Cost Allocations	-0.4	-0.4	-0.4	-0.5	-0.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.6%	64.6%	64.7%	64.8%	64.9%
Library	7.1	7.1	7.3	7.1	7.0
Academic Central Computing	2.3	2.2	2.4	2.4	2.2
Total Instruction, Library, Ac. Cent. Comp	74.0	73.9	74.4	74.3	74.1
Non-Academic Central Computing	1.5	1.4	1.4	1.3	1.3
Student Services	3.2	3.4	3.4	3.4	3.4
Administration	6.3	6.7	6.6	6.6	6.8
Physical Plant	13.3	13.0	12.6	12.5	12.3
Other	1.6	1.6	1.6	1.8	2.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.4%	70.2%	70.3%	69.7%	68.5%
Other (including non-credit)	1.4	1.4	1.5	1.5	1.6
Ancillary Enterprises	10.0	10.2	10.4	10.6	10.5
Sponsored Research	14.9	14.7	14.4	14.7	15.7
Trust and Endowment	3.4	3.6	3.5	3.6	3.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.2%	96.5%	95.4%	96.2%	95.8%
Capital	2.8	3.5	4.6	3.8	4.2
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1988-89¹
(NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE ² FTEs	TOTAL	UNDERGRADUATE ³	GRADUATE ⁴	TOTAL
BROCK	6,486.5	482.8	6,969.3	9,636.2	866.0	10,502.2
CARLETON	12,947.3	1,370.1	14,317.4	17,023.9	4,529.6	21,553.5
GUELPH	10,645.8	1,091.5	11,737.3	17,995.9	4,397.2	22,393.1
LAKEHEAD	4,436.8	160.6	4,597.4	6,280.7	449.6	6,730.3
LAURENTIAN	5,579.9	80.2	5,660.1	8,061.3	292.7	8,354.0
ALGOMA	360.1	0.0	360.1	360.1	0.0	360.1
NIPISSING	883.5	0.0	883.5	1,386.0	0.0	1,386.0
HEARST	83.3	0.0	83.3	83.3	0.0	83.3
McMASTER	11,944.0	1,516.8	13,460.8	18,714.0	5,850.3	24,564.2
OCA	1,814.4	0.0	1,814.4	2,449.4	0.0	2,449.4
OISE	59.9	1,558.6	1,618.5	104.0	4,872.0	4,976.0
OTTAWA	15,547.6	2,085.9	17,633.5	24,115.5	6,460.0	30,575.5
QUEEN'S	12,106.9	1,809.8	13,916.7	20,494.5	6,863.1	27,357.6
RYERSON	11,853.3	0.0	11,853.3	16,831.7	0.0	16,831.7
TORONTO	36,511.7	4,944.6	41,456.3	61,556.0	19,088.9	80,645.0
TRENT	3,988.8	40.8	4,029.6	5,329.9	143.7	5,473.6
WATERLOO	15,283.4	1,353.1	16,636.5	23,402.2	5,938.0	29,340.2
WESTERN	22,272.0	1,969.7	24,241.7	32,680.1	6,891.8	39,571.9
WILFRID LAURIER	6,045.9	447.1	6,493.0	8,031.3	1,311.7	9,343.0
WINDSOR	10,045.1	573.3	10,618.4	13,444.5	2,001.0	15,445.5
YORK	25,524.1	1,907.3	27,431.4	37,413.9	6,832.9	44,246.7
DOMINICAIN	54.2	29.3	83.5	54.2	24.2	78.4
TOTAL	214,474.2	21,421.5	235,895.7	325,448.3	76,812.7	402,261.0

- Notes: 1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		AMCILLARY ENTERPRISES		SPONSORED TRUST AND RESEARCH ENDOWMENT (8)		CAPITAL (9)				
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)				APPRO- PRIATED (5)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,001,414	0	45,688	307,334	0	2,354,436	467,981	161,445	217,208	3,201,070	20,644
2. TOTAL EXPENSE (FROM TABLE 3)	1,952,997	0	45,343	296,928	0	2,295,268	458,978	102,639	128,998	2,985,883	0
3. NET REVENUE (EXPENSE)	48,417	0	345	10,406	0	59,168	9,003	58,806	88,210	215,187	20,644
4. NET RECONCILING ITEMS	552	0	-61	486	0	977	153	11,793	-52,424	-39,501	-309
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	48,969	0	284	10,892	0	60,145	9,156	70,599	35,786	175,686	20,335
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-22,867	0	-667	-13,933	0	-37,467	12,636	-34,421	35,987	-23,265	23,265
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-19,291	19,274	0	-416	433	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	6,811	19,274	-383	-3,457	433	22,678	21,792	36,178	71,773	152,421	43,600
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-13,836	71,510	2,601	13,742	20,159	94,176	171,863	172,259	67,066	505,364	391,822
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-7,025	90,784	2,218	10,285	20,592	116,854	193,655	208,437	138,839	657,785	435,422

Note: In addition to the above revenue and expenses, \$26,768 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for the services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		1,404,423	0	0	1,404,423	0	0	1,404,423	0
(II) EXTRA FORMULA		68,365	0	0	68,365	0	0	68,365	0
(III) OTHER MCU GRANTS		70,125	1,296	0	71,421	10,057	1,054	231,081	0
(B) OTHER ONTARIO GRANTS		11,948	7,224	200	19,372	71,887	8,192	102,090	0
TOTAL ONTARIO GRANTS		1,554,861	8,520	200	1,563,581	81,944	9,246	1,805,959	0
(C) FEDERAL		1,399	1,341	70	2,810	239,130	10,610	253,207	0
(D) MUNICIPAL		93	0	0	93	247	0	560	5
(E) OTHER		434	0	0	434	6,618	585	7,637	0
2. FEES									
(A) TUITION CREDIT		369,391	0	0	369,391	0	0	369,391	0
(B) TUITION NON-CREDIT		0	29,877	0	29,877	0	0	29,877	0
(C) MISCELLANEOUS		25,154	4,042	96,631	125,827	0	0	126,016	0
3. BORROWINGS		0	0	0	0	0	0	2,747	0
4. DONATIONS		1,780	298	29	2,107	9,787	71,243	97,401	13,534
5. NON-GOVT. GRANTS & CONTRACTS		295	381	142	818	118,032	8,946	128,046	356
6. SALES OF SERVICE AND PRODUCTS		0	0	206,670	206,670	0	0	206,670	0
7. INVESTMENT INCOME		29,648	474	1,156	31,278	7,654	53,211	99,255	6,661
8. MISCELLANEOUS		18,359	755	2,436	21,550	4,569	7,604	74,304	88
TOTAL		2,001,414	45,688	307,334	2,334,436	467,981	161,445	3,201,070	20,644

TABLE 2A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	MAMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MCU																						
(I) FORMULA	66.6	66.3	72.5	61.4	52.7	47.6	55.0	41.3	70.5	70.8	70.0	66.8	74.9	69.7	74.2	62.5	73.0	72.8	69.0	70.7	65.9	70.2
(II) EXTRA FORMULA	4.9	3.0	0.3	11.6	20.5	14.5	20.3	23.4	1.3	2.5	0.3	9.8	2.3	3.5	1.9	6.9	0.4	1.8	3.8	1.2	3.8	3.4
(III) OTHER MCU GRANTS	2.1	3.0	3.3	4.0	4.0	19.1	2.1	20.9	3.4	1.5	2.9	3.8	3.7	2.4	4.7	2.7	3.8	3.4	1.9	2.2	2.5	3.5
(B) OTHER ONTARIO GRANTS	0.0	0.2	3.5	0.4	1.8	0.0	0.0	0.0	0.0	0.2	17.1	0.5	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.1	0.1	0.6
TOTAL ONTARIO GRANTS	73.7	72.4	79.6	77.3	79.1	81.2	77.4	85.5	75.2	75.0	90.3	81.0	80.9	75.6	80.8	72.1	77.1	78.5	74.8	74.3	72.3	77.7
(C) FEDERAL	0.0	0.4	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0
2. FEES (A) TUITION CREDIT	23.6	21.8	15.8	18.6	17.6	16.4	16.4	9.7	16.9	19.9	7.8	16.1	16.5	21.0	15.7	23.5	19.6	17.7	22.6	22.9	23.9	18.5
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.0	2.3	0.8	0.8	0.9	0.0	0.0	0.5	0.7	2.3	0.0	1.0	0.7	2.4	1.2	2.2	0.6	1.6	1.2	1.4	1.6	1.3
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	0.5	0.0	0.2	0.4	0.0	0.8	0.0	0.0	0.8	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.1
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.2	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	0.7	1.4	2.3	2.4	0.8	0.0	4.8	1.3	2.0	1.5	1.3	1.3	0.1	0.7	2.1	1.3	1.7	1.1	1.3	1.2	1.2	1.5
8. MISCELLANEOUS	0.9	1.0	1.4	0.2	1.1	0.0	0.6	3.0	5.1	0.4	0.5	0.6	1.7	0.3	0.2	0.9	0.7	0.8	0.1	0.1	0.3	0.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1969

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL					TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER- PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON- CAPITAL (6)	TOTAL NON- CAPITAL (7)	TOTAL ALL FUNDS (9)
BROCK	83.3	0.0	10.4	3.6	2.7	100.0	91.2	100.0
CARLETON	72.9	0.7	12.4	11.9	2.1	100.0	92.7	100.0
GUELPH	53.5	3.0	13.1	25.2	5.3	100.0	93.9	100.0
LAKEHEAD	80.9	0.9	9.8	7.4	1.1	100.0	93.3	100.0
LAURENTIAN	79.8	0.1	8.5	4.3	7.3	100.0	83.9	100.0
ALGOMA	94.5	0.0	5.5	0.0	0.0	100.0	59.4	100.0
NIPISSING	98.3	0.0	0.0	1.5	0.2	100.0	93.1	100.0
HEARST	96.8	0.0	3.2	0.0	0.0	100.0	81.2	100.0
McMASTER	51.3	0.3	8.9	27.8	11.6	100.0	94.6	100.0
ONTARIO COLLEGE OF ART	95.9	0.0	3.2	0.0	0.8	100.0	97.6	100.0
OISE	77.8	0.9	9.0	12.2	0.2	100.0	100.0	100.0
OTTAWA	73.4	0.2	4.6	17.2	4.5	100.0	93.5	100.0
QUEEN'S	56.7	0.3	9.2	18.7	13.1	100.0	97.4	100.0
RYERSON	83.4	2.2	9.5	4.0	0.9	100.0	92.8	100.0
TORONTO	63.6	3.3	9.0	17.8	6.2	100.0	94.9	100.0
TRENT	67.1	0.1	22.9	4.4	5.4	100.0	87.3	100.0
WATERLOO	64.8	0.0	12.7	19.1	3.4	100.0	97.0	100.0
WESTERN	64.5	2.9	13.0	14.7	4.9	100.0	94.7	100.0
WILFRID LAURIER	78.5	0.0	13.9	2.8	4.7	100.0	95.6	100.0
WINDSOR	80.2	0.0	12.1	5.9	1.9	100.0	94.3	100.0
YORK	79.2	1.1	10.3	8.0	1.3	100.0	82.6	100.0
AVERAGE ALL INSTITUTIONS	67.1	1.5	10.3	15.7	5.4	100.0	93.2	100.0
							6.8	

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND OBJECT OF EXPENSE		GENERAL FUNDS			RESTRICTED FUNDS				
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		759,913	7,084	0	766,997	44,247	12,156	0	823,400
(B) OTHER INSTRUCTION AND RESEARCH		80,428	5,443	0	85,871	83,750	4,928	0	174,550
(C) OTHER SALARIES AND WAGES		558,806	15,785	80,445	655,036	104,595	18,243	312	779,186
TOTAL SALARIES AND WAGES		1,399,147	28,312	80,445	1,507,904	232,592	36,328	312	1,777,136
2. EMPLOYEE BENEFITS		159,750	2,191	8,356	170,299	16,078	3,572	16	189,965
TOTAL SALARIES AND BENEFITS		1,558,897	30,503	88,803	1,678,203	248,670	39,900	328	1,967,101
3. LIBRARY ACQUISITIONS		44,062	144	0	44,206	2,637	1,239	280	48,362
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		75,338	1,668	8,506	85,512	65,808	7,947	5,215	164,482
5. OPERATIONAL SUPPLIES AND EXPENSES		101,485	7,750	28,993	138,228	94,673	19,309	314	252,524
6. COST OF GOODS SOLD		0	0	93,911	93,911	0	0	0	93,911
7. UTILITIES		59,143	462	17,391	76,996	2,231	230	0	79,457
8. MUNICIPAL TAXES		14,890	0	1,893	16,783	0	0	0	16,783
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		12,223	7	7,082	19,322	971	174	34,625	55,092
10. EXTERNALLY CONTRACTED SERVICES		23,689	416	23,619	47,724	1,520	694	1,295	51,233
11. SCHOLARSHIPS, BURSARIES, ETC.		16,807	10	0	16,817	3,020	22,310	0	42,147
12. PRINCIPAL AND INTEREST REPAYMENTS		2,056	2	16,226	18,284	0	143	3,192	21,619
13. LAND AND SITE SERVICES		136	0	1,013	1,149	61	0	4,303	5,513
14. BUILDINGS		0	0	737	737	0	0	76,637	77,374
15. MISCELLANEOUS		56,831	3,880	5,939	66,650	33,578	9,747	310	110,285
16. INTERNAL COST ALLOCATIONS		-12,560	501	2,805	-9,254	5,809	946	2,499	0
TOTAL		1,952,997	45,343	296,928	2,295,268	459,978	102,639	128,998	2,985,883

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 3A
EXPENSE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL					TOTAL FUNDS		
	OPERATING (1) (1)	OTHER (NON-CREDIT) (2) (2)	ANCILLARY ENTERPRISES (3) (3)	SPONSORED RESEARCH (4) (4)	TRUST AND ENDOWMENT (5) (5)	TOTAL NON-CAPITAL (6) (6)	TOTAL NON-CAPITAL (7) (7)	TOTAL ALL FUNDS (8) (8)
BROCK	85.5	0.0	10.4	3.0	1.1	100.0	94.6	5.4
CARLETON	74.4	0.8	12.2	11.7	0.9	100.0	96.2	3.8
GUELPH	55.8	3.3	12.4	26.0	2.5	100.0	96.8	3.2
LAKEHEAD	81.5	0.9	9.5	7.2	0.9	100.0	97.2	2.8
LAURENTIAN	81.3	0.2	8.6	4.4	5.4	100.0	85.9	14.1
ALGOMA	94.6	0.0	5.4	0.0	0.0	100.0	68.4	31.6
NIPISSING	96.0	0.0	0.0	3.9	0.1	100.0	100.0	0.0
HEARST	97.3	0.0	2.7	0.0	0.0	100.0	100.0	0.0
McMASTER	52.6	0.3	9.5	27.8	9.6	100.0	96.2	1.8
ONTARIO COLLEGE OF ART	96.4	0.0	2.6	0.0	0.8	100.0	95.7	4.3
OISE	77.7	0.9	9.0	12.2	0.2	100.0	100.0	0.0
OTTAWA	73.8	0.2	5.0	16.2	4.8	100.0	98.6	1.4
QUEEN'S	62.3	0.3	8.3	18.9	10.2	100.0	94.6	5.4
RYERSON	65.3	1.5	8.4	3.8	1.0	100.0	92.1	7.9
TORONTO	63.6	3.7	9.4	19.1	4.2	100.0	94.7	5.3
TRENT	59.1	0.1	23.3	3.9	3.6	100.0	93.1	6.9
WATERLOO	66.1	0.1	12.9	20.0	0.9	100.0	96.3	3.7
WESTERN	65.0	2.9	13.5	17.2	1.4	100.0	98.2	1.8
WILFRID LAURIER	80.1	0.0	15.2	2.7	2.0	100.0	92.9	7.1
WINDSOR	80.9	0.0	12.0	5.4	1.7	100.0	98.5	1.5
YORK	81.4	1.2	10.3	6.6	0.4	100.0	93.0	7.0
AVERAGE ALL INSTITUTIONS	68.4	1.6	10.4	16.1	3.6	100.0	95.7	4.3
								100.0

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
OBJECT OF EXPENSE										
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	704,295	55,618	759,913	0	0	0	0	0	0	759,913
(B) OTHER INSTRUCTION AND RESEARCH	78,029	1,399	80,428	0	0	0	0	0	0	80,428
(C) OTHER SALARIES AND WAGES	176,269	25,368	201,637	74,234	38,205	35,249	92,605	100,046	16,630	558,806
TOTAL SALARIES AND WAGES	959,593	82,385	1,041,978	74,234	38,205	35,249	92,605	100,046	16,630	1,399,147
2. EMPLOYEE BENEFITS	104,739	10,736	115,475	9,033	4,696	3,502	11,546	13,147	2,351	159,750
TOTAL SALARIES AND BENEFITS	1,064,332	93,121	1,157,453	83,267	42,901	38,751	104,151	113,193	19,181	1,558,897
3. LIBRARY ACQUISITIONS	0	0	0	44,062	0	0	0	0	0	44,062
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	34,863	2,153	37,016	3,761	19,600	1,393	6,929	4,391	2,248	75,338
5. OPERATIONAL SUPPLIES AND EXPENSES	49,791	4,244	54,035	3,626	6,809	5,905	12,568	11,344	7,198	101,485
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	59,143	0	59,143
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	14,890	0	14,890
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	12,223	0	12,223
10. EXTERNALLY CONTRACTED SERVICES	1,986	599	2,585	265	541	456	1,499	17,927	416	23,689
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	16,807	0	0	0	16,807
12. PRINCIPAL AND INTEREST REPAYMENTS	194	0	194	2	45	76	129	24	1,586	2,056
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	136	0	136
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	22,652	2,931	25,583	528	1,847	2,835	8,966	6,342	10,630	56,831
16. INTERNAL COST ALLOCATIONS	-2,691	-772	-3,463	-1	-861	-369	-6,712	0	-1,134	-12,560
TOTAL	1,171,127	102,276	1,273,403	135,510	70,862	65,954	127,530	239,613	40,125	1,952,997
	CENTRAL COMPUTING COSTS:									
	ACADEMIC			43,952						
	NON-ACADEMIC			26,910						
	TOTAL			70,862						

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 4A
OPERATING REVENUE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIFI (7)	HEAR (8)	McHA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	40.6	37.8	33.8	37.8	42.3	40.5	38.6	35.0	37.2	47.6	37.4	39.3	41.0	43.0	38.2	43.1	36.0	40.2	40.1	39.8	40.1	38.9
(B) OTHER INSTRUCTION AND RESEARCH	3.9	5.6	3.0	6.3	1.6	0.0	11.6	0.2	4.7	4.7	8.9	3.5	3.8	0.4	5.5	6.2	4.6	2.4	2.9	5.1	3.2	4.1
(C) OTHER SALARIES AND WAGES	25.0	25.8	30.7	26.8	26.6	28.8	17.9	25.2	29.0	20.6	24.3	26.9	28.8	30.3	30.8	25.0	30.2	27.1	26.9	27.4	29.6	28.6
TOTAL SALARIES AND WAGES	69.6	69.2	67.5	70.9	70.6	69.3	68.1	60.4	70.9	73.0	70.6	69.7	73.6	73.7	74.5	74.3	70.8	69.8	70.0	72.4	72.8	71.6
2. EMPLOYEE BENEFITS	8.3	9.6	8.2	8.3	9.2	7.3	8.2	7.0	8.4	7.2	8.8	8.3	8.0	10.7	4.8	9.2	8.0	11.3	6.7	10.0	9.0	8.2
TOTAL SALARIES AND BENEFITS	77.9	78.8	75.7	79.2	79.7	76.6	76.3	67.4	79.3	80.2	79.4	78.0	81.7	84.4	79.3	83.5	78.8	81.1	76.8	82.4	81.8	79.8
3. LIBRARY ACQUISITIONS	2.2	2.5	2.0	2.3	2.1	2.5	1.9	2.7	3.5	0.4	0.5	2.0	2.9	0.7	2.2	2.3	2.4	2.6	2.9	2.2	2.1	2.3
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5.0	4.4	7.7	3.7	2.1	1.2	1.7	4.4	2.0	0.5	2.9	3.6	3.0	3.7	3.8	1.9	4.5	3.7	3.3	4.1	4.0	3.9
5. OPERATIONAL SUPPLIES AND EXPENSES	7.4	5.2	7.4	5.1	5.1	5.9	9.5	7.2	8.6	6.2	1.8	4.6	5.7	3.6	5.5	4.0	6.0	4.2	8.2	3.2	2.4	5.2
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.8	3.0	1.3	3.5	3.0	1.2	1.0	2.1	3.0	3.0	1.6	3.1	2.5	3.1	4.0	2.4	3.1	2.7	1.9	2.6	3.2	3.0
8. MUNICIPAL TAXES	0.9	1.0	0.7	0.7	0.8	0.5	0.6	0.1	0.7	0.8	0.3	0.8	0.9	0.8	0.7	1.0	0.9	0.7	0.8	0.8	0.7	0.8
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0.6	0.4	1.0	1.0	1.1	1.1	0.1	2.6	0.1	0.4	0.3	1.9	0.2	0.2	0.4	0.1	1.2	0.2	1.6	1.0	0.4	0.6
10. EXTERNALLY CONTRACTED SERVICES	0.4	1.3	1.0	0.2	2.0	0.6	0.0	0.0	1.6	2.4	9.4	2.9	0.0	3.7	1.0	0.4	0.2	1.2	0.2	0.3	0.4	1.2
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.2	0.3	0.0	0.0	0.0	1.6	0.0	0.0	0.0	2.5	0.9	0.0	0.1	1.6	0.6	0.7	1.5	0.9	0.9	0.9	0.9
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.2	0.1
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.9	2.2	3.0	4.8	4.6	6.1	7.4	13.4	1.7	6.2	2.8	3.3	4.0	2.7	1.9	3.8	2.3	3.2	3.6	3.0	3.9	2.9
16. INTERNAL COST ALLOCATIONS	0.0	-0.1	-0.1	-0.6	-0.5	0.0	0.0	0.0	-0.5	0.0	-1.3	-1.6	-0.9	-3.1	-0.4	0.0	0.0	-1.3	-0.3	-0.5	0.0	-0.6
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 4B
OPERATING EXPENSE ANALYSIS

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			ACADEMIC CENTRAL COMPUTING (5)	ACAD. SUB- TOTAL (6)	NON- ACADEMIC CENTRAL COMPUTING SERVICES				TOTAL (12)		
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB- TOTAL (3)			LIBRARY (4)	STUDENT SERVICES (8)	ADMIN. (9)	PHYSICAL PLANT (10)		OTHER (11)	
INSTITUTION												
BROCK	63.7	0.0	63.7	6.6	2.6	72.9	2.6	2.0	7.8	12.4	2.2	100.0
CARLETON	64.7	0.0	64.7	7.9	2.3	74.9	1.6	3.0	6.7	12.3	1.5	100.0
GUELPH	62.8	0.0	62.8	5.8	2.9	71.5	1.4	4.0	7.3	13.1	2.7	100.0
LAKEHEAD	64.6	0.0	64.6	5.7	1.4	71.8	1.1	3.0	7.6	14.6	1.9	100.0
LAURENTIAN	65.9	0.0	65.9	6.8	1.3	74.0	1.3	1.9	8.6	11.8	2.4	100.0
ALGOMA	46.3	0.0	46.3	12.4	3.1	61.8	2.1	7.3	18.8	10.0	0.0	100.0
NIPISSING	66.5	0.0	66.5	4.2	0.0	70.7	0.0	6.7	15.0	7.6	0.0	100.0
HEARST	60.9	0.0	60.9	7.8	0.0	68.7	0.0	0.0	22.2	9.2	0.0	100.0
McMASTER	54.6	11.0	65.6	8.2	1.6	75.4	1.9	1.9	5.7	12.5	2.6	100.0
ONTARIO COLLEGE OF ART	62.7	0.0	62.7	4.0	0.0	66.7	0.0	1.5	16.0	12.3	3.5	100.0
OISE	63.8	0.0	63.8	6.3	2.3	72.4	0.6	2.5	12.6	11.7	0.3	100.0
OTTAWA	56.3	9.3	65.7	6.6	2.0	74.2	1.2	2.9	5.8	13.2	2.7	100.0
QUEEN'S	55.3	9.9	65.3	7.9	2.5	75.7	1.3	3.5	4.1	11.4	4.0	100.0
RYERSON	61.8	0.0	61.8	4.3	2.6	68.6	2.5	2.6	12.1	11.9	2.3	100.0
TORONTO	55.2	11.3	66.5	7.8	2.5	76.8	0.7	3.5	5.0	12.7	1.3	100.0
TRENT	64.1	0.0	64.1	8.0	1.2	73.3	1.7	3.5	7.9	10.1	3.6	100.0
WATERLOO	63.2	0.0	63.2	6.2	2.7	72.0	1.4	4.7	7.3	14.0	0.6	100.0
WESTERN	59.4	9.7	69.1	7.3	1.9	78.3	1.5	3.6	4.8	9.9	1.8	100.0
WILFRID LAURIER	63.4	0.0	63.4	7.0	1.6	72.0	1.0	5.0	7.7	11.1	3.1	100.0
WINDSOR	63.1	0.0	63.1	7.1	3.2	73.4	1.0	4.5	5.9	13.5	1.7	100.0
YORK	65.4	0.0	65.4	6.0	2.2	73.7	2.0	3.3	7.1	11.6	2.4	100.0
AVERAGE ALL INSTITUTIONS	60.0	5.2	65.2	6.9	2.5	74.4	1.4	3.4	6.5	12.3	2.1	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	BUDGET APPRO- PRIATIONS (2)	SELF INSURANCE (3)	OTHER (4)	TOTAL (5)	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (7)	ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)	
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	6,146	10,024	40,234	-289	7,351	63,466	6,567	239	28	6,834
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	3,896	8,370	27,680	81	4,380	44,407	6,419	13	594	7,026
3. OTHER	134	0	0	81	0	215	625	0	0	625
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	2,384	1,654	12,554	-289	2,971	19,274	773	226	-566	433
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	8,250	9,090	32,525	3,608	18,037	71,510	19,448	13	698	20,159
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	10,634	10,744	45,079	3,319	21,008	90,784	20,221	239	132	20,592

TABLE 6
PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES
1984-85 to 1988-89

	1984-85	1985-86	1986-87	1987-88	1988-89
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	74.9%	74.4%	72.5%	70.1%	70.2%
Extra Formula	1.3	1.3	1.2	3.1	3.4
MCU Grants	0.7	1.1	3.7	4.5	3.5
Other	0.5	0.6	0.5	0.6	0.6
Total Ontario Grants	77.4	77.3	77.9	78.3	77.7
Federal	0.0	0.1	0.1	0.0	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	18.7	18.6	18.1	18.1	18.4
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.2	1.3	1.3	1.2	1.3
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.0	0.1	0.1	0.1	0.1
Non-Government Grants & Contracts	0.0	0.0	0.0	0.0	0.0
Sales of Service & Products	1.7	1.5	0.0	0.0	0.0
Investment Income	1.0	1.1	1.3	1.3	1.5
Miscellaneous	0.0	0.0	1.0	1.0	0.9
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	69.4%	69.3%	69.0%	68.3%	67.1%
Other (including non-credit)	1.5	1.4	1.5	1.6	1.5
Ancillary Enterprises	9.6	9.8	9.8	10.2	10.3
Sponsored Research	15.7	15.3	14.6	14.6	15.7
Trust and Endowment	3.8	4.1	6.1	5.3	5.4
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.3%	96.1%	96.2%	96.9%	93.2%
Capital	2.6	3.9	3.8	3.1	6.6
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

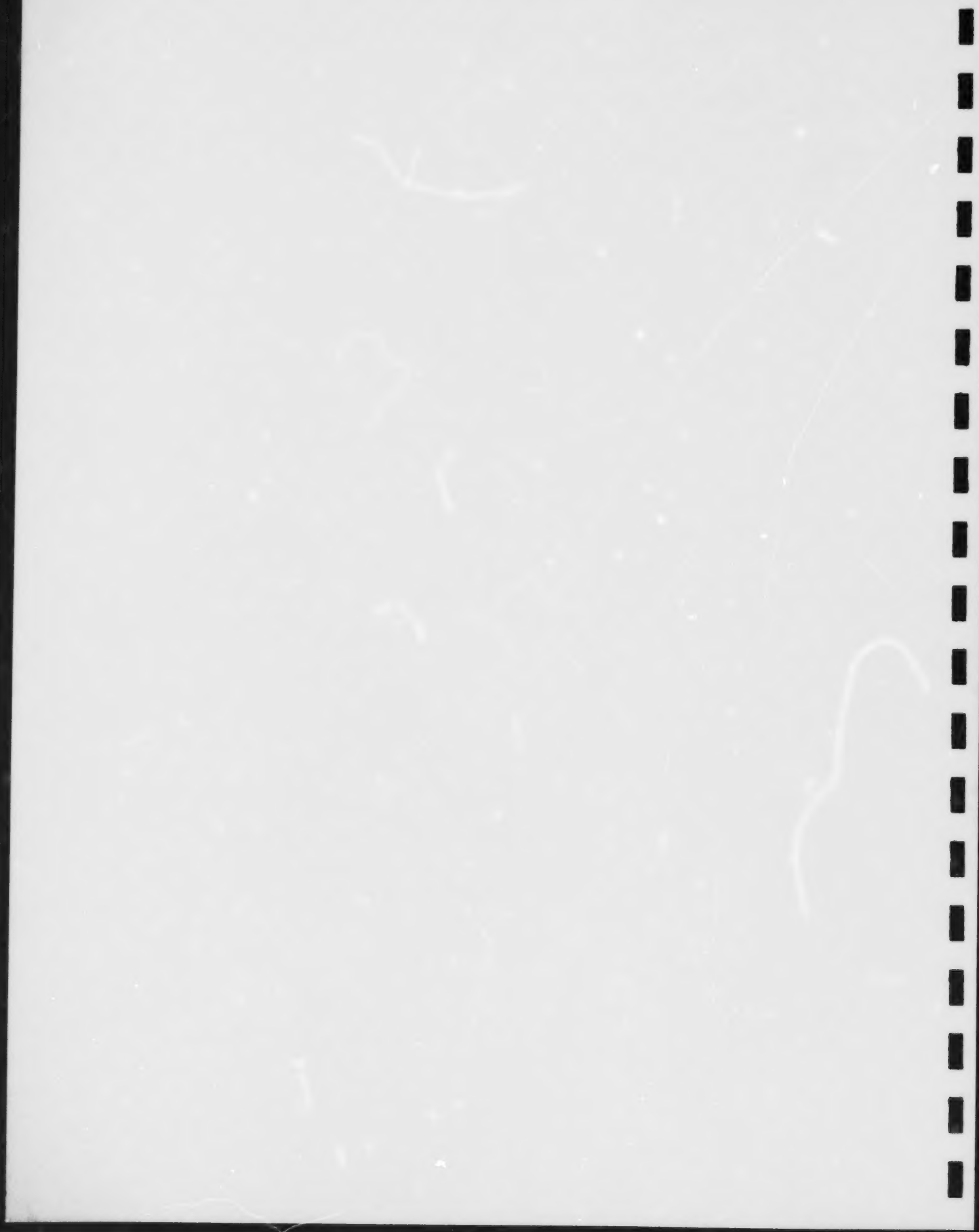
1984-85 to 1988-89

	1984-85	1985-86	1986-87	1987-88	1988-89
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.4%	38.1%	38.4%	38.7%	38.9%
Other Instruction and Research	3.9	4.0	3.9	3.9	4.1
Other Salaries and Wages	28.1	28.3	28.1	28.4	28.6
Total Salaries and Wages	70.4	70.3	70.5	71.0	71.6
Employee Benefits	9.0	9.2	8.8	8.2	8.2
Total Salaries and Benefits	79.4	79.5	79.3	79.3	79.8
Library Acquisitions	2.2	2.1	2.2	2.2	2.3
Equipment and Furniture, Purchase	4.1	4.1	5.2	4.6	3.9
Rental and Maintenance					
Operational Supplies and Expenses	4.9	5.2	4.9	5.0	5.2
Utilities	3.5	3.5	3.2	3.1	3.0
Municipal Taxes	0.6	0.6	0.6	0.8	0.8
Renovations, Alterations and Major Repairs	1.0	0.8	0.6	0.6	0.6
Externally Contracted Services	1.1	1.1	1.1	1.2	1.2
Scholarships, Bursaries, etc.	0.8	0.8	0.8	0.9	0.9
Principal and Interest Repayments	0.0	0.0	0.0	0.0	0.1
Miscellaneous	2.4	2.5	2.5	2.7	2.9
Internal Cost Allocations	-0.4	-0.4	-0.4	-0.5	-0.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.9%	64.9%	65.0%	65.2%	65.2%
Library	7.1	7.1	7.3	7.1	6.9
Academic Central Computing	2.3	2.2	2.5	2.4	2.3
Total Instruction, Library, Ac. Cent. Comp	74.3	74.3	74.8	74.7	74.4
Non-Academic Central Computing	1.5	1.5	1.4	1.4	1.4
Student Services	3.2	3.3	3.4	3.4	3.4
Administration	6.1	6.3	6.3	6.3	6.5
Physical Plant	13.3	13.0	12.5	12.4	12.3
Other	1.6	1.5	1.6	1.8	2.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.4%	70.2%	70.3%	69.7%	68.4%
Other (including non-credit)	1.4	1.4	1.5	1.5	1.6
Ancillary Enterprises	9.6	9.8	10.0	10.2	10.4
Sponsored Research	15.3	15.1	14.8	15.1	16.1
Trust and Endowment	3.3	3.5	3.4	3.6	3.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.3%	96.4%	95.3%	96.2%	95.5%
Capital	2.7	3.6	4.7	3.8	4.5
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8
TREATMENT AND REHABILITATION FUNDS
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING		TOTAL
McMaster University	3,650		3,650
University of Ottawa	3,472		3,472
Queen's University	2,644		2,644
University of Toronto	13,016		13,016
University of Western Ontario	3,986		3,986
Total	26,768		26,768
EXPENSE	OPERATING INSTRUCTION AND RESEARCH ALL EXCL.		
Salaries and Wages (a) Academic Ranks	MEDICINE	MEDICINE	TOTAL
McMaster University		3,650	3,650
University of Ottawa		3,472	3,472
Queen's University		2,644	2,644
University of Toronto	445	12,571	13,016
University of Western Ontario	94	3,892	3,986
Total	539	26,229	26,768

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.



BROCK



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	44,756	0	0	5,603	0	50,359	1,941	1,433	5,158	401
2. TOTAL EXPENSE (FROM TABLE 3)	44,417	0	0	5,416	0	49,833	1,563	563	2,946	0
3. NET REVENUE (EXPENSE)	339	0	0	187	0	526	378	850	2,212	401
4. NET RECONCILING ITEMS	116	0	0	-187	0	-71	0	71	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	455	0	0	0	0	455	378	921	2,212	401
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-100	100	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-310	310	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	145	310	0	0	0	455	378	821	2,312	401
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-131	106	0	0	0	-25	1,306	49	571	1,725
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	14	416	0	0	0	430	1,684	870	2,863	2,126

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU	(I) FORMULA	29,806	0	0	29,806	0	0	29,806	0
	(II) EXTRA FORMULA	2,201	0	0	2,201	0	0	2,201	0
	(III) OTHER MCU GRANTS	946	0	0	946	0	0	5,017	0
(B) OTHER ONTARIO GRANTS		15	0	0	15	216	0	231	0
TOTAL ONTARIO GRANTS		32,968	0	0	32,968	216	0	38,201	0
(C) FEDERAL		0	0	0	0	1,633	0	1,633	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS	(A) TUITION CREDIT	10,637	0	0	10,637	0	0	10,637	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	436	0	1,791	2,227	0	0	2,227	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	1,283	1,283	65
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	92	0	92	336
6. SALES OF SERVICE AND PRODUCTS		0	0	3,812	3,812	0	0	3,812	0
7. INVESTMENT INCOME		323	0	0	323	0	150	604	0
8. MISCELLANEOUS		392	0	0	392	0	0	402	0
TOTAL		44,756	0	5,603	50,359	1,941	1,433	56,891	401

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
OBJECT OF EXPENSE							TOTAL (8)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	18,054	0	0	18,054	0	0	0
(B) OTHER INSTRUCTION AND RESEARCH	1,751	0	0	1,751	550	0	0
(C) OTHER SALARIES AND WAGES	11,107	0	1,162	12,269	0	0	0
TOTAL SALARIES AND WAGES	30,912	0	1,162	32,074	550	0	0
2. EMPLOYEE BENEFITS	3,688	0	132	3,820	41	0	0
TOTAL SALARIES AND BENEFITS	34,600	0	1,294	35,894	591	0	0
3. LIBRARY ACQUISITIONS	974	0	0	974	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,216	0	115	2,331	506	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	3,274	0	388	3,672	466	68	0
6. COST OF GOODS SOLD	0	0	2,619	2,619	0	0	0
7. UTILITIES	1,697	0	193	1,890	0	0	0
8. MUNICIPAL TAXES	378	0	0	378	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	252	0	370	622	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	188	0	0	188	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	329	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	136	136	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	838	0	291	1,129	0	186	0
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0
TOTAL	44,417	0	5,416	49,833	1,563	583	2,946
							54,925

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	18,054 1,751 3,289	0 0 0	18,054 1,751 3,289	0 0 1,553	0 0 945	0 0 529	0 0 2,239	0 0 2,139	0 0 413	18,054 1,751 11,107
TOTAL SALARIES AND WAGES	23,094	0	23,094	1,553	945	529	2,239	2,139	413	30,912
2. EMPLOYEE BENEFITS	2,601	0	2,601	208	97	54	341	340	47	3,686
TOTAL SALARIES AND BENEFITS	25,695	0	25,695	1,761	1,042	583	2,580	2,479	460	34,600
3. LIBRARY ACQUISITIONS	0	0	0	974	0	0	0	0	0	974
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,063	0	1,063	61	1,001	0	74	17	0	2,216
5. OPERATIONAL SUPPLIES AND EXPENSES	1,226	0	1,226	115	251	321	627	473	261	3,274
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,697	0	1,697
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	378	0	378
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	252	0	252
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	188	0	188
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	314	0	314	9	10	0	194	39	272	838
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	28,298	0	28,298	2,920	2,304	904	3,475	5,523	993	44,417
CENTRAL COMPUTING COSTS:			ACADEMIC NON-ACADEMIC TOTAL							
			1,152 1,152 2,304							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1969
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	416	0	0	416	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	106	0	0	106	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	310	0	0	310	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	106	0	0	106	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	416	0	0	416	0	0	0	0

CARLETON



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1) (2)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	105,842	0	1,047	17,935	0	124,824	17,319	3,031	11,367	156,541
2. TOTAL EXPENSE (FROM TABLE 3)	104,528	0	1,087	17,083	0	122,708	16,426	1,296	5,587	146,017
3. NET REVENUE (EXPENSE)	1,314	0	-50	852	0	2,116	893	1,735	5,780	10,524
4. NET RECONCILING ITEMS	-643	0	50	247	0	-346	346	0	-7,227	-7,227
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	671	0	0	1,099	0	1,770	1,239	1,735	-1,447	3,297
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-188	0	0	-446	0	-634	-107	-182	744	-179
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-193	193	0	-701	701	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	290	193	0	-48	701	1,136	1,132	1,553	-703	3,116
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,030	776	0	275	2,450	4,531	6,832	5,178	616	17,157
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,320	969	0	227	3,151	5,667	7,964	6,731	-87	20,275

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO NCU										
(I) FORMULA		70,193	0	0	70,193	0	0	0	70,193	0
(II) EXTRA FORMULA		3,125	0	0	3,125	0	0	0	3,125	0
(III) OTHER NCU GRANTS		3,183	0	0	3,183	134	0	11,104	14,421	0
(B) OTHER ONTARIO GRANTS		168	0	0	168	507	0	0	675	0
TOTAL ONTARIO GRANTS		76,669	0	0	76,669	641	0	11,104	88,414	0
(C) FEDERAL		427	0	0	427	12,718	0	263	13,408	0
(D) MUNICIPAL		4	0	0	4	3	0	0	7	0
(E) OTHER		25	0	0	25	0	0	0	25	0
2. FEES (A) TUITION CREDIT		23,038	0	0	23,038	0	0	0	23,038	0
(B) TUITION NON-CREDIT		0	1,047	0	1,047	0	0	0	1,047	0
(C) MISCELLANEOUS		2,438	0	4,300	6,738	0	0	0	6,738	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		492	0	0	492	6	2,280	0	2,778	106
5. NON-GOVT. GRANTS & CONTRACTS		161	0	0	161	3,951	0	0	4,112	0
6. SALES OF SERVICE AND PRODUCTS		0	0	13,490	13,490	0	0	0	13,490	0
7. INVESTMENT INCOME		1,534	0	145	1,679	0	751	0	2,430	63
8. MISCELLANEOUS		1,054	0	0	1,054	0	0	0	1,054	0
TOTAL		105,842	1,047	17,935	124,824	17,319	3,031	11,367	156,541	169

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	39,503 5,883 26,960	0 458 160	0 0 2,117	39,503 6,341 29,237	1,340 4,867 1,798	0 0 210	0 0 0
TOTAL SALARIES AND WAGES	72,346	618	2,117	75,081	8,005	210	0
2. EMPLOYEE BENEFITS	10,049	84	300	10,433	330	25	0
TOTAL SALARIES AND BENEFITS	82,395	702	2,417	85,514	8,335	235	0
3. LIBRARY ACQUISITIONS	2,597	0	0	2,597	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,603	66	180	4,859	1,942	36	152
5. OPERATIONAL SUPPLIES AND EXPENSES	5,467	198	1,262	6,947	3,724	187	0
6. COST OF GOODS SOLD	0	0	5,563	5,563	0	0	0
7. UTILITIES	3,171	0	874	4,045	6	79	0
8. MUNICIPAL TAXES	1,001	0	14	1,015	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	462	0	114	576	0	0	2,860
10. EXTERNALLY CONTRACTED SERVICES	1,362	0	5,656	7,018	0	282	0
11. SCHOLARSHIPS, BURSARIES, ETC.	1,237	0	0	1,237	0	426	0
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	577	605	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	30
14. BUILDINGS	0	0	0	0	0	0	2,545
15. MISCELLANEOUS	2,275	131	326	2,732	2,419	41	0
16. INTERNAL COST ALLOCATIONS	-80	0	90	0	0	0	0
TOTAL	104,528	1,097	17,063	122,708	16,426	1,296	5,587
							146,017

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	39,503 5,883 9,030	0 0 0	39,503 5,883 9,030	0 0 4,652	0 0 2,059	0 0 1,056	0 0 5,002	0 0 4,376	0 0 785	39,503 5,883 26,960
TOTAL SALARIES AND WAGES	54,416	0	54,416	4,652	2,059	1,056	5,002	4,376	785	72,346
2. EMPLOYEE BENEFITS	7,303	0	7,303	647	296	149	771	769	114	10,049
TOTAL SALARIES AND BENEFITS	61,719	0	61,719	5,299	2,355	1,205	5,773	5,145	899	82,395
3. LIBRARY ACQUISITIONS	0	0	0	2,597	0	0	0	0	0	2,597
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,130	0	2,130	198	1,542	46	254	301	132	4,603
5. OPERATIONAL SUPPLIES AND EXPENSES	2,724	0	2,724	179	136	632	433	1,181	202	5,487
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,171	0	3,171
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,001	0	1,001
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	462	0	462
10. EXTERNALLY COMPLETED SERVICES	0	0	0	0	0	0	0	1,362	0	1,362
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,237	0	0	0	1,237
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,022	0	1,022	34	48	17	586	253	315	2,275
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-90	0	0	-90
TOTAL	67,595	0	67,595	8,307	4,081	3,165	6,956	12,876	1,548	104,528
CENTRAL COMPUTING COSTS:										
			ACADEMIC	2,367						
			NON-ACADEMIC	1,714						
			TOTAL	4,081						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	56	21	689	35	0	803	1,626	0	0	1,626
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	130	112	360	8	0	610	925	0	0	925
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-72	-81	329	27	0	193	701	0	0	701
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	205	112	372	87	0	776	2,450	0	0	2,450
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	133	21	701	114	0	969	3,151	0	0	3,151



GUELPH



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	118,490	0	6,539	29,067	0	154,096	55,743	11,659	14,447	382
2. TOTAL EXPENSE (FROM TABLE 3)	116,647	0	6,804	26,012	0	149,463	54,394	5,240	6,977	0
3. NET REVENUE (EXPENSE)	1,843	0	-265	3,055	0	4,633	1,349	6,419	7,470	382
4. NET RECONCILING ITEMS	-265	0	265	0	0	0	0	0	-10,951	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,578	0	0	3,055	0	4,633	1,349	6,419	-3,481	382
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	362	0	0	-2,722	0	-2,360	263	-4,436	3,209	3,324
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,283	1,283	0	-41	41	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	657	1,283	0	282	41	2,273	1,612	1,983	-272	3,706
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-307	3,720	0	123	286	3,804	8,414	8,612	1,240	17,047
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	350	5,003	0	415	309	6,077	10,026	10,595	968	20,753

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)	
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	39,442 3,547 35,762 78,751	1,988 172 2,067 4,227	0 0 6,552 6,552	41,430 3,719 44,381 89,530	5,322 5,985 17,608 28,925	0 614 970 1,584	0 0 0 0	46,752 10,328 62,959 120,039
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	9,539 88,290	482 4,709	632 7,184	10,653 100,183	3,031 31,956	137 1,721	0 0	13,821 133,860
3. LIBRARY ACQUISITIONS	2,279	0	0	2,279	0	12	0	2,291
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,970	233	1,150	10,353	5,543	341	0	16,237
5. OPERATIONAL SUPPLIES AND EXPENSES	8,637	1,099	2,816	12,552	11,558	1,468	0	25,598
6. COST OF GOODS SOLD	0	0	7,370	7,370	0	0	0	7,370
7. UTILITIES	1,554	382	3,308	5,254	2,036	21	0	7,311
8. MUNICIPAL TAXES	868	0	21	889	0	0	0	889
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,152	5	975	2,132	85	0	1,621	3,838
10. EXTERNALLY CONTRACTED SERVICES	1,136	126	217	1,479	340	99	0	1,918
11. SCHOLARSHIPS, BURSARIES, ETC.	369	10	0	379	160	892	0	1,431
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,803	1,803	0	143	530	2,476
13. LAND AND SITE SERVICES	23	0	0	23	0	0	0	23
14. BUILDINGS	0	0	448	448	0	0	4,826	5,274
15. MISCELLANEOUS	3,525	194	712	4,431	2,606	521	0	7,558
16. INTERNAL COST ALLOCATIONS	-156	36	8	-112	110	2	0	0
TOTAL	116,647	6,804	26,012	149,463	54,394	5,240	6,977	216,074

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
OBJECT OF EXPENSE										
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	39,442 3,547 12,739	0 0 0	39,442 3,547 12,739	0 0 3,242	0 0 2,229	0 0 3,165	0 0 4,401	0 0 8,523	0 0 1,463	39,442 3,547 35,762
TOTAL SALARIES AND WAGES	55,728	0	55,728	3,242	2,229	3,165	4,401	8,523	1,463	78,751
2. EMPLOYEE BENEFITS	6,665	0	6,665	439	283	342	530	1,107	173	9,539
TOTAL SALARIES AND BENEFITS	62,393	0	62,393	3,681	2,512	3,507	4,931	9,630	1,636	88,290
3. LIBRARY ACQUISITIONS	0	0	0	2,279	0	0	0	0	0	2,279
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,778	0	3,778	589	2,117	92	1,459	689	236	8,970
5. OPERATIONAL SUPPLIES AND EXPENSES	5,698	0	5,698	109	444	332	1,391	208	455	8,637
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,554	0	1,554
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	868	0	868
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,152	0	1,152
10. EXTERNALLY CONTRACTED SERVICES	148	0	148	0	4	52	307	445	180	1,136
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	369	0	0	0	369
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	23	0	23
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,352	0	1,352	45	93	288	448	676	621	3,525
16. INTERNAL COST ALLOCATIONS	30	0	30	0	-187	0	0	0	1	-156
TOTAL	73,399	0	73,399	6,713	4,983	4,640	8,536	15,247	3,129	116,647
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							
			3,339							
			1,844							
			4,983							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (7)	ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	4,853	0	0	4,853	201	0	0	201
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	3,570	0	0	3,570	160	0	0	160
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	1,283	0	0	1,283	41	0	0	41
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0		3,570	150	0	3,720	268	0	0	268
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	4,853	150	0	5,003	309	0	0	309



LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	37,727	0	412	4,564	0	42,703	3,452	506	3,349	50,010	300
2. TOTAL EXPENSE (FROM TABLE 3)	37,762	0	412	4,410	0	42,584	3,356	411	1,317	47,666	0
3. NET REVENUE (EXPENSE)	-35	0	0	154	0	119	96	95	2,032	2,342	300
4. NET RECONCILING ITEMS	-35	0	0	0	0	-35	0	0	-796	-833	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-70	0	0	154	0	64	96	95	1,234	1,509	300
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-213	0	0	-14	0	-227	179	55	-59	-52	52
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	283	-283	0	-140	140	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-283	0	0	140	-143	275	150	1,175	1,457	352
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,541	0	0	360	2,931	1,732	286	1,555	6,506	3,264
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,256	0	0	530	2,786	2,007	438	2,730	7,963	3,636

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		23,166	0	0	23,166	0	0	0	23,166	0
(II) EXTRA FORMULA		4,366	0	0	4,366	0	0	0	4,366	0
(III) OTHER MCU GRANTS		1,500	50	0	1,550	17	0	1,855	3,422	0
(B) OTHER ONTARIO GRANTS		140	246	0	386	1,447	0	1,191	3,024	0
TOTAL ONTARIO GRANTS		29,172	296	0	29,468	1,464	0	3,046	33,978	0
(C) FEDERAL		162	53	0	215	1,603	0	0	1,818	0
(D) MUNICIPAL		0	0	0	0	13	0	0	13	0
(E) OTHER		0	0	0	0	17	0	0	17	0
2. FEES (A) TUITION CREDIT		7,028	0	0	7,028	0	0	0	7,028	0
(B) TUITION NON-CREDIT		0	63	0	63	0	0	0	63	0
(C) MISCELLANEOUS		326	0	2,102	2,428	0	0	0	2,428	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		88	0	0	88	98	143	94	423	284
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	220	0	0	220	0
6. SALES OF SERVICE AND PRODUCTS		0	0	2,434	2,434	0	0	0	2,434	0
7. INVESTMENT INCOME		888	0	0	888	0	363	202	1,453	16
8. MISCELLANEOUS		63	0	28	91	37	0	7	135	0
TOTAL		37,727	412	4,564	42,703	3,452	506	3,349	50,010	300

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	14,270 2,378 10,112	23 112 71	0 0 680	14,293 2,490 10,863	136 0 1,839	29 0 0	0 0 0	14,460 2,490 12,702
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	26,760 3,145 29,905	206 10 216	680 84 744	27,646 3,219 30,865	1,977 96 2,073	29 4 33	0 0 0	29,652 3,319 32,971
3. LIBRARY ACQUISITIONS	863	0	0	863	40	3	11	917
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,406	31	34	1,471	311	7	444	2,233
5. OPERATIONAL SUPPLIES AND EXPENSES	1,936	71	507	2,514	299	27	48	2,888
6. COST OF GOODS SOLD	0	0	1,548	1,548	0	0	0	1,548
7. UTILITIES	1,340	0	232	1,572	3	0	0	1,575
8. MUNICIPAL TAXES	254	0	0	254	0	0	0	254
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	393	0	0	393	0	0	285	678
10. EXTERNALLY CONTRACTED SERVICES	92	0	1,106	1,198	0	0	0	1,198
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	324	0	324
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	188	188	0	0	0	188
13. LAND AND SITE SERVICES	0	0	0	0	0	0	180	190
14. BUILDINGS	0	0	0	0	0	0	312	312
15. MISCELLANEOUS	1,803	35	51	1,889	459	17	27	2,392
16. INTERNAL COST ALLOCATIONS	-230	59	0	-171	171	0	0	0
TOTAL	37,762	412	4,410	42,584	3,356	411	1,317	47,668

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)								
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	14,270 2,378 2,843	0 0 0	14,270 2,378 2,843	0 0 0	0 0 1,099	0 0 608	0 0 803	0 0 2,230	0 0 2,344	0 0 185	14,270 2,378 10,112
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	2,099 21,590	0 0	2,099 21,590	0 21,590	135 1,234	65 673	68 871	278 2,508	309 2,653	191 376	3,145 29,905
3. LIBRARY ACQUISITIONS	0	0	0	0	863	0	0	0	0	0	863
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	721	0	721	721	23	214	14	150	280	4	1,406
5. OPERATIONAL SUPPLIES AND EXPENSES	958	0	958	958	1	53	214	200	479	31	1,936
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	1,340	0	1,340
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	254	0	254
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	303	0	303
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	34	0	0	0	58	0	92
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,139	0	1,139	1,139	15	6	44	231	65	303	1,803
16. INTERNAL COST ALLOCATIONS	2	0	2	2	0	0	0	-232	0	0	-230
TOTAL	24,410	0	24,410	24,410	2,170	946	1,143	2,857	5,522	714	37,762
CENTRAL COMPUTING COSTS:				ACADEMIC NON-ACADEMIC TOTAL							
				529 417 946							

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	81	0	0	57	620	758	132	0	22	154
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	188	0	67	20	766	1,041	0	0	14	14
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-107	0	-67	37	-146	-283	132	0	8	140
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	358	0	78	147	1,958	2,541	357	0	33	390
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	251	0	11	184	1,812	2,258	489	0	41	530

* Other Operating funds are for future years operating budget, \$1,362 thousand; northern mission, \$404 thousand; program adjustments, \$21 thousand; and sundry amounts in departmental income, \$25 thousand.

★★ Reserve for bookstore and cafeteria.

LAURENTIAN



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	30,368	0	72	4,184	0	43,624	2,105	3,599	9,482	59
2. TOTAL EXPENSE (FROM TABLE 3)	37,915	0	84	4,066	0	42,065	2,035	2,517	7,674	0
3. NET REVENUE (EXPENSE)	1,453	0	-12	98	0	1,539	70	1,082	1,808	69
4. NET RECONCILING ITEMS	-48	0	8	0	0	-40	40	0	3,132	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,405	0	-4	98	0	1,499	110	1,082	4,940	69
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	14	0	4	-23	0	-5	0	124	-126	7
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,004	1,004	0	-33	33	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	415	1,004	0	42	33	1,494	110	1,206	4,814	76
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,321	412	0	368	556	15	1,309	3,592	2,613	1,138
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-906	1,416	0	410	599	1,509	1,419	4,798	7,427	1,214

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		20,749	0	0	20,749	0	0	0	20,749	0
(II) EXTRA FORMULA		8,082	0	0	8,082	0	0	0	8,082	0
(III) OTHER MCU GRANTS		1,582	0	0	1,582	62	1,049	9,160	11,853	0
(B) OTHER ONTARIO GRANTS		710	0	0	710	590	551	0	1,851	0
TOTAL ONTARIO GRANTS		31,123	0	0	31,123	652	1,600	9,160	42,535	0
(C) FEDERAL		0	0	0	0	839	69	0	908	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	20	0	20	0
2. FEES (A) TUITION CREDIT		6,943	0	0	6,943	0	0	0	6,943	0
(B) TUITION NON-CREDIT		0	72	0	72	0	0	0	72	0
(C) MISCELLANEOUS		372	0	1,465	1,837	0	0	0	1,837	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		170	0	0	170	15	1,032	0	1,217	60
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	556	146	0	702	0
6. SALES OF SERVICE AND PRODUCTS		0	0	2,719	2,719	0	0	0	2,719	0
7. INVESTMENT INCOME		314	0	0	314	8	511	322	1,155	9
8. MISCELLANEOUS		446	0	0	446	35	221	0	702	0
TOTAL		39,368	72	4,184	43,624	2,105	3,599	9,482	58,810	69

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	16,029	19	0	16,048	115	42	0
(B) OTHER INSTRUCTION AND RESEARCH	620	7	0	627	342	149	0
(C) OTHER SALARIES AND WAGES	10,103	2	558	10,663	590	663	0
TOTAL SALARIES AND WAGES	26,752	28	558	27,338	1,047	854	0
2. EMPLOYEE BENEFITS	3,481	1	60	3,542	51	47	0
TOTAL SALARIES AND BENEFITS	30,233	29	618	30,880	1,098	901	0
3. LIBRARY ACQUISITIONS	792	0	0	792	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	796	0	79	875	267	115	0
5. OPERATIONAL SUPPLIES AND EXPENSES	1,946	25	424	2,395	417	641	0
6. COST OF GOODS SOLD	0	0	1,481	1,481	0	0	0
7. UTILITIES	1,121	0	289	1,410	0	13	0
8. MUNICIPAL TAXES	292	0	0	292	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	407	0	32	439	0	19	0
10. EXTERNALLY CONTRACTED SERVICES	770	0	572	1,342	14	6	0
11. SCHOLARSHIPS, BURSARIES, ETC.	13	0	0	13	0	239	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	405	405	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,726	30	35	1,791	209	583	0
16. INTERNAL COST ALLOCATIONS	-181	0	151	-30	30	0	0
TOTAL	37,915	84	4,086	42,085	2,035	2,517	7,674
							54,311

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	16,029 620 3,436	0 0 0	16,029 620 3,436	0 0 1,461	0 0 530	0 0 408	0 0 2,433	0 0 1,442	0 0 393	16,029 620 10,103
TOTAL SALARIES AND WAGES	20,085	0	20,085	1,461	530	408	2,433	1,442	393	26,752
2. EMPLOYEE BENEFITS	2,547	0	2,547	194	73	51	345	224	47	3,481
TOTAL SALARIES AND BENEFITS	22,632	0	22,632	1,655	603	459	2,778	1,666	440	30,233
3. LIBRARY ACQUISITIONS	0	0	0	792	0	0	0	0	0	792
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	320	0	320	72	278	7	66	38	15	796
5. OPERATIONAL SUPPLIES AND EXPENSES	1,120	0	1,120	41	71	66	327	139	182	1,946
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,121	0	1,121
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	292	0	292
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	407	0	407
10. EXTERNALLY CONTRACTED SERVICES	36	0	36	12	21	0	29	672	0	770
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	13	0	0	0	13
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	863	0	863	4	11	180	224	156	288	1,726
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-181	0	0	-181
TOTAL	24,971	0	24,971	2,576	984	725	3,243	4,491	925	37,915
CENTRAL COMPUTING COSTS: ACADEMIC 492										
NON-ACADEMIC 492										
TOTAL 984										

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	161	1,155	16	0	1,332	90	0	0	90
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	269	59	0	0	328	57	0	0	57
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-108	1,096	16	0	1,004	33	0	0	33
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	269	59	84	0	412	556	0	0	556
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	161	1,155	100	0	1,416	589	0	0	589



ALGOMA



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,452	0	0	0	260	0	4,712	0	3,216	31
2. TOTAL EXPENSE (FROM TABLE 3)	4,639	0	0	0	263	0	4,902	0	2,260	0
3. NET REVENUE (EXPENSE)	-187	0	0	0	-3	0	-190	0	956	31
4. NET RECONCILING ITEMS	-3	0	0	0	3	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-190	0	0	0	0	0	-190	0	956	31
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-190	0	0	0	0	0	-190	0	956	31
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-181	0	0	0	0	0	-181	0	1,395	172
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-371	0	0	0	0	0	-371	0	2,351	203

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		2,120	0	0	2,120	0	0	0	2,120	0
(II) EXTRA FORMULA		645	0	0	645	0	0	0	645	0
(III) OTHER MCU GRANTS		849	0	0	849	0	0	3,216	4,065	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		3,614	0	0	3,614	0	0	3,216	6,830	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		40	0	0	40	0	0	0	40	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		731	0	0	731	0	0	0	731	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS		67	0	0	67	0	0	0	67	0
6. SALES OF SERVICE AND PRODUCTS		0	0	260	260	0	0	0	260	0
7. INVESTMENT INCOME		0	0	0	0	0	0	0	0	31
8. MISCELLANEOUS		0	0	0	0	0	0	0	0	0
TOTAL		4,452	0	260	4,712	0	0	3,216	7,928	31

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	1,880	0	0	1,880	0	0	0
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1,334	0	58	1,402	0	0	0
TOTAL SALARIES AND WAGES	3,214	0	58	3,282	0	0	0
2. EMPLOYEE BENEFITS	340	0	8	348	0	0	0
TOTAL SALARIES AND BENEFITS	3,554	0	76	3,630	0	0	0
3. LIBRARY ACQUISITIONS	115	0	0	115	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	56	0	0	56	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	275	0	4	279	0	0	0
6. COST OF GOODS SOLD	0	0	182	182	0	0	0
7. UTILITIES	54	0	0	54	0	0	0
8. MUNICIPAL TAXES	21	0	0	21	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	52	0	0	52	0	0	2,187
10. EXTERNALLY CONTRACTED SERVICES	29	0	0	29	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	200	0	0	200	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	283	0	1	284	0	0	73
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0
TOTAL	4,639	0	263	4,902	0	0	2,260
							7,162

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	1,880 0 0	0 0 0	1,880 0 0	0 0 384	0 0 95	0 0 179	0 0 496	0 0 180	0 0 0	1,880 0 1,334
TOTAL SALARIES AND WAGES	1,880	0	1,880	384	95	179	496	180	0	3,214
2. EMPLOYEE BENEFITS	177	0	177	44	13	20	59	27	0	340
TOTAL SALARIES AND BENEFITS	2,057	0	2,057	428	108	199	555	207	0	3,554
3. LIBRARY ACQUISITIONS	0	0	0	115	0	0	0	0	0	115
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	17	5	0	19	15	0	56
5. OPERATIONAL SUPPLIES AND EXPENSES	41	0	41	8	74	22	90	40	0	275
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	54	0	54
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	21	0	21
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	52	0	52
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	29	0	29
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	2	45	0	129	24	0	200
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	48	0	48	3	12	117	81	22	0	283
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,146	0	2,146	573	244	338	874	464	0	4,639
CENTRAL COMPUTING COSTS:										
ACADEMIC										146
NON-ACADEMIC										98
TOTAL										244

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (1)	PURCHASE COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (7)	PURCHASE COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



NIPISSING



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPissing

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS	TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)		
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)				SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL ENDOWMENT (8)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	9,191	0	0	0	0	9,191	140	15	694	13
2. TOTAL EXPENSE (FROM TABLE 3)	7,427	0	0	0	0	7,427	302	9	0	0
3. NET REVENUE (EXPENSE)	1,764	0	0	0	0	1,764	-162	6	694	13
4. NET RECONCILING ITEMS	42	0	0	0	0	42	2	0	-44	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,806	0	0	0	0	1,806	-160	6	650	13
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,800	0	0	0	0	-1,800	0	1,800	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3	3	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	3	3	0	0	0	6	-160	1,806	650	13
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	273	181	0	0	0	454	239	2,521	12	819
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	276	184	0	0	0	460	79	4,327	662	832

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		5,051	0	0	5,051	0	0	0	5,051	0
(II) EXTRA FORMULA		1,867	0	0	1,867	0	0	0	1,867	0
(III) OTHER MCU GRANTS		192	0	0	192	0	0	692	884	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		7,110	0	0	7,110	0	0	692	7,802	0
(C) FEDERAL		0	0	0	0	140	0	0	140	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		1,507	0	0	1,507	0	0	0	1,507	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		75	0	0	75	0	15	0	90	0
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		441	0	0	441	0	0	2	443	13
8. MISCELLANEOUS		58	0	0	58	0	0	0	58	0
TOTAL		9,191	0	0	9,191	140	15	694	10,040	13

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND OBJECT OF EXPENSE		GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)	
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		2,866 0 1,328	0 0 0	0 0 0	2,866 0 1,328	0 0 173	0 0 0	0 0 0	2,866 865 1,501
TOTAL SALARIES AND WAGES		5,059	0	0	5,059	173	0	0	5,232
2. EMPLOYEE BENEFITS		610	0	0	610	5	0	0	615
TOTAL SALARIES AND BENEFITS		5,669	0	0	5,669	178	0	0	5,847
3. LIBRARY ACQUISITIONS		139	0	0	139	0	0	0	139
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		127	0	0	127	0	0	0	127
5. OPERATIONAL SUPPLIES AND EXPENSES		702	0	0	702	46	0	0	748
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		73	0	0	73	0	0	0	73
8. MUNICIPAL TAXES		45	0	0	45	0	0	0	45
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		7	0	0	7	0	0	0	7
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		119	0	0	119	0	9	0	128
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		546	0	0	546	78	0	0	624
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		7,427	0	0	7,427	302	9	0	7,738

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPissing

OBJECT OF EXPENSE	FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		2,866 865 0	0 0 0	2,866 865 0	0 0 128	0 0 0	0 0 168	0 0 813	0 0 219	0 0 0	2,866 865 1,328
TOTAL SALARIES AND WAGES		3,731	0	3,731	128	0	168	813	219	0	5,059
2. EMPLOYEE BENEFITS		452	0	452	13	0	20	100	25	0	610
TOTAL SALARIES AND BENEFITS		4,183	0	4,183	141	0	188	913	244	0	5,669
3. LIBRARY ACQUISITIONS		0	0	0	139	0	0	0	0	0	139
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		69	0	69	5	0	16	37	0	0	127
5. OPERATIONAL SUPPLIES AND EXPENSES		462	0	462	25	0	20	33	162	0	702
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	0
7. UTILITIES		0	0	0	0	0	0	0	73	0	73
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	45	0	45
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		0	0	0	0	0	0	0	7	0	7
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	119	0	0	0	119
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS		227	0	227	1	0	155	133	30	0	546
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0	0	0
TOTAL		4,941	0	4,941	311	0	498	1,116	561	0	7,427
		CENTRAL COMPUTING COSTS:									
					ACADEMIC		0				
					NON-ACADEMIC		0				
					TOTAL		0				

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	3	0	0	3	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	3	0	0	3	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	143	0	0	0	38	181	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	143	0	3	0	38	184	0	0	0	0

* Other Operating funds are for library reserve book purchases, \$17 thousand; new program development, \$18 thousand; and student athletics, \$3 thousand.

HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,743	0	0	57	0	1,800	0	0	418	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,755	0	0	48	0	1,803	0	0	0	0
3. NET REVENUE (EXPENSE)	-12	0	0	9	0	-3	0	0	418	0
4. NET RECONCILING ITEMS	9	0	0	-9	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-3	0	0	0	0	-3	0	0	418	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-3	0	0	0	0	-3	0	0	418	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	146	0	0	0	0	146	0	0	100	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	143	0	0	0	0	143	0	0	518	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		719	0	0	719	0	0	719	0
(II) EXTRA FORMULA		408	0	0	408	0	0	408	0
(III) OTHER MCU GRANTS		364	0	0	364	0	0	782	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		1,491	0	0	1,491	0	0	1,909	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		169	0	0	169	0	0	169	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		8	0	19	27	0	0	27	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	38	0
6. SALES OF SERVICE AND PRODUCTS		0	0	38	38	0	0	22	0
7. INVESTMENT INCOME		22	0	0	22	0	0	53	0
8. MISCELLANEOUS		53	0	0	53	0	0	0	0
TOTAL		1,743	0	57	1,800	0	0	2,218	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS					
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)	
OBJECT OF EXPENSE										
1. SALARIES AND WAGES		615	0	0	615	0	0	0	0	615
(A) ACADEMIC RANKS		3	0	0	3	0	0	0	0	3
(B) OTHER INSTRUCTION AND RESEARCH		442	0	0	442	0	0	0	0	442
(C) OTHER SALARIES AND WAGES										
TOTAL SALARIES AND WAGES		1,060	0	0	1,060	0	0	0	0	1,060
2. EMPLOYEE BENEFITS		123	0	0	123	0	0	0	0	123
TOTAL SALARIES AND BENEFITS		1,183	0	0	1,183	0	0	0	0	1,183
3. LIBRARY ACQUISITIONS		47	0	0	47	0	0	0	0	47
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		78	0	0	78	0	0	0	0	78
5. OPERATIONAL SUPPLIES AND EXPENSES		126	0	0	126	0	0	0	0	126
6. COST OF GOODS SOLD		0	0	48	48	0	0	0	0	48
7. UTILITIES		37	0	0	37	0	0	0	0	37
8. MUNICIPAL TAXES		2	0	0	2	0	0	0	0	2
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		46	0	0	46	0	0	0	0	46
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0	0
14. BUILDINGS		236	0	0	236	0	0	0	0	236
15. MISCELLANEOUS		0	0	0	0	0	0	0	0	0
16. INTERNAL COST ALLOCATIONS										
TOTAL		1,755	0	48	1,803	0	0	0	0	1,803

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)								
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	615 3 107	0 0 0	615 3 107	0 0 73	0 0 73	0 0 0	0 0 0	0 0 233	0 0 29	0 0 0	615 3 442
TOTAL SALARIES AND WAGES	725	0	725	73	73	0	0	233	29	0	1,060
2. EMPLOYEE BENEFITS	83	0	83	9	9	0	0	28	3	0	123
TOTAL SALARIES AND BENEFITS	808	0	808	82	82	0	0	261	32	0	1,183
3. LIBRARY ACQUISITIONS	0	0	0	47	47	0	0	0	0	0	47
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	40	0	40	7	7	0	0	31	0	0	78
5. OPERATIONAL SUPPLIES AND EXPENSES	48	0	48	1	1	0	0	77	0	0	126
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	37	0	37
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	2	0	2
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	46	0	46
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	172	0	172	0	0	0	0	20	44	0	236
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,068	0	1,068	137	137	0	0	389	161	0	1,755
CENTRAL COMPUTING COSTS:											
ACADEMIC											0
NON-ACADEMIC											0
TOTAL											0

TABLE 3

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (1)	PURCHASE COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



McMASTER



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	131,433	0	860	22,880	0	155,173	71,231	29,573	14,594	4,553
2. TOTAL EXPENSE (FROM TABLE 3)	129,850	0	842	23,519	0	154,211	68,673	23,763	4,499	0
3. NET REVENUE (EXPENSE)	1,583	0	18	-639	0	962	2,558	5,910	10,095	4,553
4. NET RECONCILING ITEMS	1,000	0	-18	0	0	982	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,583	0	0	-639	0	1,944	2,558	5,910	10,095	4,553
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-508	0	0	-47	0	-555	1,830	-7,350	6,075	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,053	2,053	0	686	-686	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	22	2,053	0	0	-686	1,389	4,388	-1,440	16,170	4,553
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-55	3,661	0	0	1,479	5,085	12,381	14,906	4,618	74,802
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-33	5,714	0	0	793	6,474	16,769	13,466	20,788	79,355

Note: In addition to the above revenue and expenses, \$3,650 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: MCMASTER

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		92,653	0	0	92,653	0	0	0	92,653	0
(II) EXTRA FORMULA		1,749	0	0	1,749	0	0	0	1,749	0
(III) OTHER MCU GRANTS		4,423	0	0	4,423	908	0	12,900	18,231	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	16,673	0	270	16,943	0
TOTAL ONTARIO GRANTS		98,825	0	0	98,825	17,581	0	13,170	129,576	0
(C) FEDERAL		0	0	0	0	27,805	0	0	27,805	0
(D) MUNICIPAL		0	0	0	0	0	0	220	220	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		22,235	0	0	22,235	0	0	0	22,235	0
(B) TUITION NON-CREDIT		0	860	0	860	0	0	0	860	0
(C) MISCELLANEOUS		980	0	6,864	7,844	0	0	0	7,844	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	1,134	21,361	0	22,495	1,572
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	24,615	0	0	24,615	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		2,656	0	0	2,656	96	8,312	960	12,024	2,981
8. MISCELLANEOUS		6,737	0	544	7,281	0	0	244	7,525	0
TOTAL		131,433	860	22,880	155,173	71,231	29,673	14,594	270,671	4,553

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: McMASTER

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	48,350 6,089 37,595	318 0 196	0 0 6,445	48,668 6,089 44,236	12,618 0 19,748	4,230 0 4,952	0 0 0	65,516 6,089 58,936
TOTAL SALARIES AND WAGES	92,034	514	6,445	98,993	32,366	9,182	0	140,541
2. EMPLOYEE BENEFITS	10,925	33	736	11,694	2,571	2,076	0	16,341
TOTAL SALARIES AND BENEFITS	102,959	547	7,181	110,687	34,937	11,258	0	156,882
3. LIBRARY ACQUISITIONS	4,508	0	0	4,508	0	184	0	4,692
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,581	0	934	3,515	12,704	2,327	49	18,595
5. OPERATIONAL SUPPLIES AND EXPENSES	11,143	285	2,791	14,219	17,365	6,044	0	37,628
6. COST OF GOODS SOLD	0	0	10,012	10,012	0	0	0	10,012
7. UTILITIES	3,952	0	907	4,859	16	56	0	4,931
8. MUNICIPAL TAXES	867	0	44	911	0	0	0	911
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	111	0	253	364	0	0	3,589	3,953
10. EXTERNALLY CONTRACTED SERVICES	2,134	0	0	2,134	0	0	0	2,134
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,735	0	2,735
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	602	602	0	0	600	1,202
13. LAND AND SITE SERVICES	0	0	0	0	0	0	75	75
14. BUILDINGS	0	0	0	0	0	0	186	186
15. MISCELLANEOUS	2,227	10	163	2,400	3,651	1,159	0	7,210
16. INTERNAL COST ALLOCATIONS	-632	0	632	0	0	0	0	0
TOTAL	129,850	842	23,519	154,211	68,673	23,763	4,499	251,146

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: McMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC BANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	40,894 6,089 9,869	7,456 0 3,337	48,350 6,089 13,206	0 0 5,133	0 0 3,103	0 0 1,938	0 0 5,794	0 0 6,808	0 0 1,613	48,350 6,089 37,595
TOTAL SALARIES AND WAGES	56,852	10,793	67,645	5,133	3,103	1,938	5,794	6,808	1,613	92,034
2. EMPLOYEE BENEFITS	6,182	1,874	8,056	658	342	207	761	728	173	10,925
TOTAL SALARIES AND BENEFITS	63,034	12,667	75,701	5,791	3,445	2,145	6,555	7,536	1,786	102,959
3. LIBRARY ACQUISITIONS	0	0	0	4,508	0	0	0	0	0	4,508
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,020	70	2,090	22	-26	58	242	148	47	2,581
5. OPERATIONAL SUPPLIES AND EXPENSES	4,820	1,357	6,177	329	1,050	418	933	1,303	933	11,143
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,952	0	3,952
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	867	0	867
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	111	0	111
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,134	0	2,134
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,088	156	1,244	21	46	81	63	189	583	2,227
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-219	-413	0	0	-632
TOTAL	70,962	14,250	85,212	10,671	4,515	2,483	7,380	16,240	3,349	129,850
	CENTRAL COMPUTING COSTS:									
	ACADEMIC			2,019						
	NON-ACADEMIC			2,496						
	TOTAL			4,515						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,491	-324	2,672	3,839	888	0	0	888
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	100	0	1,647	39	0	1,786	1,574	0	0	1,574
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-100	0	-156	-363	2,672	2,053	-686	0	0	-686
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	191	0	2,086	824	550	3,661	1,479	0	0	1,479
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	91	0	1,940	461	3,222	5,714	793	0	0	793

* Other Operating funds are for the library on-line catalogue system, \$2,604 thousand; scholarship fund, \$500 thousand; and utility reserve, \$118 thousand.

O.C.A.



TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NOW- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	12,704	0	0	429	0	13,133	0	109	329	42
2. TOTAL EXPENSE (FROM TABLE 3)	12,438	0	0	357	0	12,795	0	107	580	0
3. NET REVENUE (EXPENSE)	266	0	0	72	0	338	0	2	-251	42
4. NET RECONCILING ITEMS	-106	0	0	-72	0	-178	0	0	-120	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	160	0	0	0	0	160	0	2	-371	42
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-261	0	0	0	0	-261	0	0	261	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-101	0	0	0	0	-101	0	2	-110	42
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	125	0	0	0	125	0	71	168	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-101	125	0	0	0	24	0	73	58	42

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		8,999	0	0	8,999	0	0	8,999	0
(II) EXTRA FORMULA		323	0	0	323	0	0	323	0
(III) OTHER MCU GRANTS		190	0	0	190	0	0	190	0
(B) OTHER ONTARIO GRANTS		20	0	0	20	0	0	258	0
TOTAL ONTARIO GRANTS		9,532	0	0	9,532	0	0	9,770	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		2,534	0	0	2,534	0	0	2,534	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		289	0	0	289	0	0	289	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		106	0	0	106	0	104	284	40
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	429	429	0	0	429	0
7. INVESTMENT INCOME		196	0	0	196	0	5	218	2
8. MISCELLANEOUS		47	0	0	47	0	0	47	0
TOTAL		12,704	0	429	13,133	0	109	13,571	42

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1969
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	5,926 584 2,568	0 0 0	0 0 94	5,926 584 2,662	0 0 0	0 0 0	0 0 0	5,926 584 2,662
TOTAL SALARIES AND WAGES	9,078	0	94	9,172	0	0	0	9,172
2. EMPLOYEE BENEFITS	896	0	8	904	0	0	0	904
TOTAL SALARIES AND BENEFITS	9,974	0	102	10,076	0	0	0	10,076
3. LIBRARY ACQUISITIONS	51	0	0	51	0	0	0	51
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	68	0	0	68	0	0	359	427
5. OPERATIONAL SUPPLIES AND EXPENSES	768	0	0	768	0	0	0	768
6. COST OF GOODS SOLD	0	0	255	255	0	0	0	255
7. UTILITIES	375	0	0	375	0	0	0	375
8. MUNICIPAL TAXES	100	0	0	100	0	0	0	100
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	44	0	0	44	0	0	221	265
10. EXTERNALLY CONTRACTED SERVICES	293	0	0	293	0	0	0	293
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	107	0	107
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	765	0	0	765	0	0	0	765
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	12,438	0	357	12,795	0	107	580	13,482

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)								
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	5,926 584 0	0 0 0	5,926 584 0	0 0 0	0 0 349	0 0 0	0 0 161	0 0 1,484	0 0 398	0 0 176	5,926 584 2,568
TOTAL SALARIES AND WAGES	6,510	0	6,510	0	349	0	161	1,484	398	176	9,078
2. EMPLOYEE BENEFITS	613	0	613	0	48	0	21	142	55	17	896
TOTAL SALARIES AND BENEFITS	7,123	0	7,123	0	397	0	182	1,626	453	193	9,974
3. LIBRARY ACQUISITIONS	0	0	0	0	51	0	0	0	0	0	51
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	17	0	17	0	0	0	0	37	14	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES	425	0	425	0	45	0	1	139	137	21	768
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	375	0	375
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	100	0	100
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	44	0	44
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	293	0	293
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	238	0	238	0	2	0	2	193	111	219	765
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	0
TOTAL	7,803	0	7,803	0	495	0	185	1,995	1,527	433	12,438
CENTRAL COMPUTING COSTS:											
ACADEMIC											
NON-ACADEMIC											
TOTAL											

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (1) (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (7) (8)	OTHER (9)	TOTAL (10)		
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0		
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0		
3. OTHER	0	0	0	0	0	0	0	0		
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0		
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	125	125	0	0	0		
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	125	125	0	0	0		

* Other Operating funds are for sabbaticals.



O.I.S.E.



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	27,355	0	324	3,152	0	30,831	4,286	53	0	35,170	0
2. TOTAL EXPENSE (FROM TABLE 3)	27,531	0	324	3,198	0	31,053	4,315	74	0	35,442	0
3. NET REVENUE (EXPENSE)	-176	0	0	-46	0	-222	-29	-21	0	-272	0
4. NET RECONCILING ITEMS	-13	0	0	0	0	-13	0	0	0	-13	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-189	0	0	-46	0	-235	-29	-21	0	-285	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	541	0	0	-570	0	-29	29	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-397	397	0	616	-616	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-45	397	0	0	-616	-264	0	-21	0	-285	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	95	3,325	0	0	122	3,542	0	202	0	3,744	90
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	50	3,722	0	0	-494	3,278	0	181	0	3,459	90

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU (I) FORMULA (II) EXTRA FORMULA (III) OTHER MCU GRANTS		19,151	0	0	19,151	0	0	19,151	0
		85	0	0	85	0	0	85	0
		790	0	0	790	0	0	790	0
(B) OTHER ONTARIO GRANTS		4,678	0	0	4,678	1,115	0	5,793	0
TOTAL ONTARIO GRANTS		24,704	0	0	24,704	1,115	0	25,819	0
(C) FEDERAL		35	0	0	35	1,446	0	1,481	0
(D) MUNICIPAL		0	0	0	0	231	0	231	0
(E) OTHER		0	0	0	0	113	0	113	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS		2,136	0	0	2,136	0	0	2,136	0
		0	324	0	324	0	0	324	0
		0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	615	27	642	0
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	764	0	764	0
6. SALES OF SERVICE AND PRODUCTS		0	0	3,152	3,152	0	0	3,152	0
7. INVESTMENT INCOME		346	0	0	346	0	26	372	0
8. MISCELLANEOUS		134	0	0	134	2	0	136	0
TOTAL		27,355	324	3,152	30,831	4,286	53	35,170	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND		GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		10,283	0	0	10,283	253	0	0	10,536
(B) OTHER INSTRUCTION AND RESEARCH		2,457	0	0	2,457	1,128	0	0	3,585
(C) OTHER SALARIES AND WAGES		6,687	279	1,184	8,150	608	0	0	8,758
TOTAL SALARIES AND WAGES		19,427	279	1,184	20,890	1,989	0	0	22,879
2. EMPLOYEE BENEFITS		2,419	45	133	2,597	242	0	0	2,839
TOTAL SALARIES AND BENEFITS		21,846	324	1,317	23,487	2,231	0	0	25,718
3. LIBRARY ACQUISITIONS		141	0	0	141	0	0	0	141
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		803	0	140	943	728	2	0	1,673
5. OPERATIONAL SUPPLIES AND EXPENSES		496	0	653	1,149	238	60	0	1,447
6. COST OF GOODS SOLD		0	0	901	901	0	0	0	901
7. UTILITIES		442	0	7	449	3	0	0	452
8. MUNICIPAL TAXES		74	0	0	74	0	0	0	74
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		73	0	120	193	0	0	0	193
10. EXTERNALLY CONTRACTED SERVICES		2,576	0	1	2,577	8	0	0	2,585
11. SCHOLARSHIPS, BURSARIES, ETC.		682	0	0	682	0	12	0	694
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		766	0	59	825	739	0	0	1,564
16. INTERNAL COST ALLOCATIONS		-368	0	0	-368	368	0	0	0
TOTAL		27,531	324	3,198	31,053	4,315	74	0	35,442

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OISE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	10,283 2,457 2,128	0 0 0	10,283 2,457 2,128	0 0 1,301	0 0 442	0 0 0	0 0 2,328	0 0 431	0 0 57	10,283 2,457 6,687
TOTAL SALARIES AND WAGES	14,868	0	14,868	1,301	442	0	2,328	431	57	19,427
2. EMPLOYEE BENEFITS	1,818	0	1,818	174	59	0	311	49	8	2,419
TOTAL SALARIES AND BENEFITS	16,686	0	16,686	1,475	501	0	2,639	480	65	21,846
3. LIBRARY ACQUISITIONS	0	0	0	141	0	0	0	0	0	141
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	310	0	310	12	215	0	152	114	0	803
5. OPERATIONAL SUPPLIES AND EXPENSES	194	0	194	83	25	0	161	28	5	496
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	442	0	442
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	74	0	74
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	73	0	73
10. EXTERNALLY CONTRACTED SERVICES	22	0	22	33	146	0	398	1,977	0	2,576
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	682	0	0	0	682
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	424	0	424	1	1	0	314	26	0	766
16. INTERNAL COST ALLOCATIONS	-73	0	-73	-1	-92	0	-202	0	0	-368
TOTAL	17,563	0	17,563	1,744	796	682	3,462	3,214	70	27,531
CENTRAL COMPUTING COSTS:										
			ACADEMIC	637						
			NON-ACADEMIC	159						
			TOTAL	796						

TABLE 5

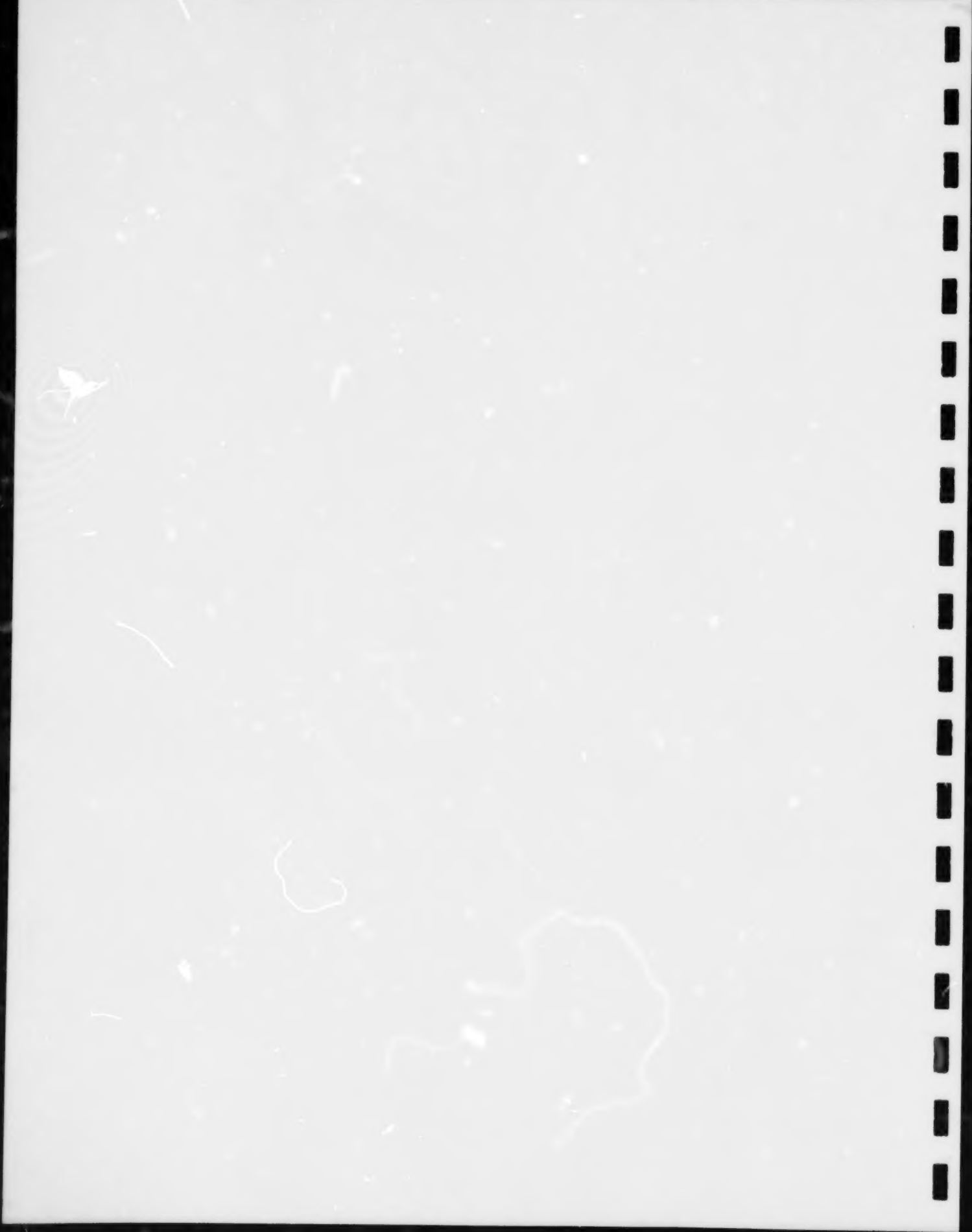
GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1969
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (7)	ORDER COMMIT- MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	38	0	1,036	0	0	1,074	0	0	-494	-494
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	169	0	508	0	0	677	0	0	122	122
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-131	0	528	0	0	397	0	0	-616	-616
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,055	0	508	0	1,762	3,325	0	0	122	122
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	924	0	1,036	0	1,762	3,722	0	0	-494	-494

* Other Operating funds are for revenue stabilization.

** Other Ancillary funds are for budget appropriations.



OTTAWA



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	157,216	0	519	9,858	0	167,593	36,901	9,713	14,814	1,608
2. TOTAL EXPENSE (FROM TABLE 3)	152,988	0	394	10,410	0	163,802	33,590	9,996	2,891	0
3. NET REVENUE (EXPENSE)	4,218	0	125	-552	0	3,791	3,311	-283	11,923	1,608
4. NET RECONCILING ITEMS	1	0	-125	124	0	0	0	0	-5,020	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	4,219	0	0	-428	0	3,791	3,311	-283	6,903	1,608
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-417	0	0	67	0	-350	26	-572	1,002	-106
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,417	2,417	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,385	2,417	0	-361	0	3,441	3,337	-855	7,905	1,502
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	522	5,339	0	1,187	0	7,048	27,585	5,804	175	5,672
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,907	7,756	0	826	0	10,489	30,922	4,949	8,080	7,174

Note: In addition to the above revenue and expenses, \$3,472 thousand was provided in Treatment and Rehabilitation (T.&R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		105,066	0	0	105,066	0	0	0	105,066	0
(II) EXTRA FORMULA		15,487	0	0	15,487	0	0	0	15,487	0
(III) OTHER MCU GRANTS		5,911	0	0	5,911	0	0	7,402	13,313	0
(B) OTHER ONTARIO GRANTS		858	0	0	858	4,327	4,136	0	9,321	0
TOTAL ONTARIO GRANTS		127,322	0	0	127,322	4,327	4,136	7,402	143,187	0
(C) FEDERAL		9	0	0	9	20,011	1,896	218	21,834	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		25,301	0	0	25,301	0	0	0	25,301	0
(B) TUITION NON-CREDIT		0	519	0	519	0	0	0	519	0
(C) MISCELLANEOUS		1,510	0	4,450	5,960	0	0	0	5,960	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		125	0	0	125	1,887	3,247	157	5,416	970
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	9,298	332	0	9,630	0
6. SALES OF SERVICE AND PRODUCTS		0	0	4,778	4,778	0	0	0	4,778	0
7. INVESTMENT INCOME		2,061	0	35	2,096	1,378	302	254	4,030	638
8. MISCELLANEOUS		888	0	595	1,483	0	0	6,783	8,266	0
TOTAL		157,216	519	9,858	167,593	36,901	9,713	14,814	229,021	1,608

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	60,159	54	0	60,213	3,768	1,612	0
(B) OTHER INSTRUCTION AND RESEARCH	5,424	189	0	5,613	7,269	984	0
(C) OTHER SALARIES AND WAGES	41,121	12	2,723	43,856	5,475	2,632	0
TOTAL SALARIES AND WAGES	106,704	255	2,723	109,682	16,512	5,228	0
2. EMPLOYEE BENEFITS	12,636	4	245	12,885	1,121	381	0
TOTAL SALARIES AND BENEFITS	119,340	259	2,968	122,567	17,633	5,609	0
3. LIBRARY ACQUISITIONS	3,090	0	0	3,090	44	142	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,567	1	229	5,797	4,311	798	94
5. OPERATIONAL SUPPLIES AND EXPENSES	7,061	35	205	7,301	4,721	279	0
6. COST OF GOODS SOLD	0	0	236	236	0	0	0
7. UTILITIES	4,774	0	1,079	5,853	12	33	0
8. MUNICIPAL TAXES	1,149	0	122	1,271	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	2,854	0	523	3,377	12	68	2,691
10. EXTERNALLY CONTRACTED SERVICES	4,406	0	1,000	5,406	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	1,351	0	0	1,351	1,648	1,088	0
12. PRINCIPAL AND INTEREST REPAYMENTS	843	0	3,093	3,936	0	0	0
13. LAND AND SITE SERVICES	0	0	514	514	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	4,984	99	441	5,524	3,019	1,748	106
16. INTERNAL COST ALLOCATIONS	-2,421	0	0	-2,421	2,190	231	0
TOTAL	152,898	394	10,410	163,802	33,590	9,996	2,891
							210,279

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	52,095 5,121 13,502	8,064 303 3,496	60,159 5,424 16,998	0 0 5,639	0 0 2,780	0 0 2,168	0 0 7,083	0 0 5,524	0 0 929	60,159 5,424 41,121
TOTAL SALARIES AND WAGES	70,718	11,863	82,581	5,639	2,780	2,168	7,083	5,524	929	106,704
2. EMPLOYEE BENEFITS	7,966	1,633	9,599	718	344	255	901	720	99	12,636
TOTAL SALARIES AND BENEFITS	78,684	13,496	92,180	6,357	3,124	2,423	7,984	6,244	1,028	119,340
3. LIBRARY ACQUISITIONS	0	0	0	3,090	0	0	0	0	0	3,090
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,799	209	3,008	409	926	43	851	189	141	5,567
5. OPERATIONAL SUPPLIES AND EXPENSES	3,050	398	3,448	105	745	270	1,401	137	955	7,061
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,774	0	4,774
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,149	0	1,149
9. REMOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	2,854	0	2,854
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	4,406	0	4,406
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,351	0	0	0	1,351
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	843	843
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,673	197	1,870	105	78	280	1,015	475	1,151	4,984
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-2,421	0	0	-2,421
TOTAL	86,206	14,300	100,506	10,066	4,873	4,367	8,830	20,228	4,128	152,998
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	PURCHASE COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	2,258	3,792	-33	458	6,475	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	1,815	1,699	17	527	4,058	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	443	2,093	-50	-69	2,417	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	1,815	1,699	50	1,775	5,339	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,258	3,792	0	1,706	7,756	0	0	0	0

* Other Operating funds are for a computer, \$640 thousand; sports services, \$403 thousand; investment in subsidiary companies, \$192 thousand; financial aid, \$150 thousand; health services, \$140 thousand; reprography, \$115 thousand and short courses, \$66 thousand.

QUEEN'S



INSTITUTION: QUEEN'S

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	128,900	0	641	20,251	0	149,792	40,954	28,799	5,835	3,849
2. TOTAL EXPENSE (FROM TABLE 3)	131,409	0	641	17,585	0	149,635	39,938	21,505	12,061	0
3. NET REVENUE (EXPENSE)	-2,509	0	0	2,666	0	157	1,016	7,294	-6,226	3,849
4. NET RECONCILING ITEMS	-72	0	0	0	0	-72	0	0	-2,302	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,581	0	0	2,666	0	85	1,016	7,294	-8,528	3,849
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	1,508	0	0	-4,150	0	-2,642	1,445	-4,916	5,661	452
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,100	-1,100	0	765	-765	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	27	-1,100	0	-719	-765	-2,557	2,461	2,378	-2,867	4,301
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-924	8,083	0	1,204	2,147	10,510	12,840	20,975	11,169	64,523
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-897	6,983	0	485	1,382	7,953	15,310	23,353	8,322	69,824

Note: In addition to the above revenue and expenses, \$2,644 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		96,575	0	0	96,575	0	0	0	96,575	0
(II) EXTRA FORMULA		2,924	0	0	2,924	0	0	0	2,924	0
(III) OTHER MCU GRANTS		4,817	0	0	4,817	31	0	5,019	9,867	0
(B) OTHER ONTARIO GRANTS		13	0	0	13	3,169	1,514	0	4,696	0
TOTAL ONTARIO GRANTS		104,329	0	0	104,329	3,200	1,514	5,019	114,062	0
(C) FEDERAL		0	0	0	0	23,242	3,897	0	27,139	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	564	161	0	725	0
2. FEES (A) TUITION CREDIT		21,314	0	0	21,314	0	0	0	21,314	0
(B) TUITION NON-CREDIT		0	641	0	641	0	0	0	641	0
(C) MISCELLANEOUS		860	0	10,160	11,120	0	0	0	11,120	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	202	6,582	0	6,793	2,022
5. NON-GOVT. GRANTS & CONTRACTS		67	0	0	67	13,118	0	250	13,435	0
6. SALES OF SERVICE AND PRODUCTS		0	0	10,091	10,091	0	0	0	10,091	0
7. INVESTMENT INCOME		92	0	0	92	535	9,536	212	10,375	1,827
8. MISCELLANEOUS		2,138	0	0	2,138	93	7,109	345	9,685	0
TOTAL		128,900	641	20,251	149,792	40,954	28,799	5,835	225,380	3,849

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC BANKS	53,838	6	0	53,844	1,870	3,663	0
(B) OTHER INSTRUCTION AND RESEARCH	4,990	86	0	5,076	14,587	1,206	0
(C) OTHER SALARIES AND WAGES	37,893	155	4,178	42,226	1,889	3,734	0
TOTAL SALARIES AND WAGES	96,721	247	4,178	101,146	18,446	8,623	0
2. EMPLOYEE BENEFITS	10,575	6	367	10,948	1,226	565	0
TOTAL SALARIES AND BENEFITS	107,296	253	4,545	112,094	19,672	9,188	0
3. LIBRARY ACQUISITIONS	3,774	0	0	3,774	15	147	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,937	14	588	4,539	6,554	1,913	462
5. OPERATIONAL SUPPLIES AND EXPENSES	7,526	222	2,742	10,490	7,826	1,725	0
6. COST OF GOODS SOLD	0	0	0	0	0	0	0
7. UTILITIES	3,294	0	2,002	5,296	0	0	0
8. MUNICIPAL TAXES	1,218	0	442	1,660	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	292	0	352	644	0	0	5,427
10. EXTERNALLY CONTRACTED SERVICES	0	0	5,403	5,403	590	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	498	6,850	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,156	1,156	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	95
14. BUILDINGS	0	0	0	0	0	0	6,077
15. MISCELLANEOUS	5,245	118	294	5,657	3,240	2,347	0
16. INTERNAL COST ALLOCATIONS	-1,173	34	61	-1,078	1,743	-665	0
TOTAL	131,409	641	17,585	149,635	39,938	21,505	12,061
							223,139

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)								
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	46,228 4,704 9,957	7,610 286 2,753	53,838 4,990 12,710	0 0 5,606	0 0 2,493	0 0 3,002	0 0 4,816	0 0 6,711	0 0 2,555	0 0 0	53,838 4,990 37,893
TOTAL SALARIES AND WAGES	60,889	10,649	71,538	5,606	2,493	3,002	4,816	6,711	2,555	0	96,721
2. EMPLOYEE BENEFITS	6,127	1,397	7,524	612	285	285	498	937	434	0	10,575
TOTAL SALARIES AND BENEFITS	67,016	12,046	79,062	6,218	2,778	3,287	5,314	7,648	2,989	0	107,296
3. LIBRARY ACQUISITIONS	0	0	0	3,774	0	0	0	0	0	0	3,774
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	976	267	1,243	171	1,799	71	247	222	184	0	3,937
5. OPERATIONAL SUPPLIES AND EXPENSES	2,483	567	3,050	176	331	933	566	1,712	758	0	7,526
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,294	0	0	3,294
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,218	0	0	1,218
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	292	0	0	292
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,254	195	2,449	46	54	273	472	641	1,310	0	5,245
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-1,173	0	0	0	-1,173
TOTAL	72,729	13,075	85,804	10,385	4,962	4,564	5,426	15,027	5,241	0	131,409
CENTRAL COMPUTING COSTS:				ACADEMIC							
				NON-ACADEMIC							
				TOTAL							
				3,224							
				1,738							
				4,962							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	31	669	5,102	0	0	5,802	-991	239	0	-752
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	577	6,325	0	0	6,902	0	13	0	13
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	31	92	-1,223	0	0	-1,100	-991	226	0	-765
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	181	577	6,325	1,000	0	8,083	2,134	13	0	2,147
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	212	669	5,102	1,000	0	6,983	1,143	239	0	1,382



RYERSON



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	88,498	0	2,290	10,088	0	100,876	4,283	980	8,217	162
2. TOTAL EXPENSE (FROM TABLE 3)	87,996	0	1,526	8,668	0	98,190	3,907	1,033	8,818	0
3. NET REVENUE (EXPENSE)	502	0	764	1,420	0	2,686	376	-53	-601	162
4. NET RECONCILING ITEMS	653	0	-784	0	0	-111	0	0	-3,453	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,155	0	0	1,420	0	2,575	376	-53	-4,054	162
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,750	0	0	-1,322	0	-3,072	-466	-304	3,842	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	335	-352	0	23	-6	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-260	-352	0	121	-6	-497	-90	-357	-212	162
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,264	0	138	6	2,408	112	888	-49	1,045
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-260	1,912	0	259	0	1,911	22	531	-261	1,207

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		61,669	0	0	61,669	0	0	0	61,669	0
(II) EXTRA FORMULA		3,104	0	0	3,104	0	0	0	3,104	0
(III) OTHER MCU GRANTS		2,114	0	0	2,114	0	0	5,834	7,948	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	2,505	0	0	2,505	0
TOTAL ONTARIO GRANTS		66,887	0	0	66,887	2,505	0	5,834	75,226	0
(C) FEDERAL		0	0	0	0	232	0	0	232	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	1,048	0	0	1,048	0
2. FEES (A) TUITION CREDIT		18,564	0	0	18,564	0	0	0	18,564	0
(B) TUITION NON-CREDIT		0	2,076	0	2,076	0	0	0	2,076	0
(C) MISCELLANEOUS		2,141	214	73	2,428	0	0	0	2,428	0
3. BORROWINGS		0	0	0	0	0	0	2,380	2,380	0
4. DONATIONS		0	0	0	0	0	890	0	890	39
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	472	0	0	472	0
6. SALES OF SERVICE AND PRODUCTS		0	0	10,015	10,015	0	0	0	10,015	0
7. INVESTMENT INCOME		639	0	0	639	26	90	3	758	123
8. MISCELLANEOUS		267	0	0	267	0	0	0	267	0
TOTAL		88,498	2,290	10,088	100,876	4,283	980	8,217	114,356	162

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	37,817 373 26,658	509 504 23	0 0 1,631	38,326 877 28,312	126 931 914	0 33 218	0 0 0	38,452 1,841 29,444
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	9,403 74,251	19 1,055	246 1,877	9,668 77,183	76 2,047	22 273	0 0	9,766 79,503
3. LIBRARY ACQUISITIONS	632	125	0	757	50	125	0	932
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,278	5	86	3,369	519	314	735	4,937
5. OPERATIONAL SUPPLIES AND EXPENSES	3,183	18	599	3,800	259	44	34	4,137
6. COST OF GOODS SOLD	0	0	5,300	5,300	0	0	0	5,300
7. UTILITIES	2,768	0	14	2,782	3	0	0	2,785
8. MUNICIPAL TAXES	660	0	0	660	0	0	0	660
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	172	0	0	172	0	0	583	735
10. EXTERNALLY CONTRACTED SERVICES	3,254	290	12	3,556	533	228	0	4,317
11. SCHOLARSHIPS, BURSARIES, ETC.	92	0	0	92	2	284	0	378
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	2,062	2,062
13. LAND AND SITE SERVICES	63	0	0	63	61	0	131	255
14. BUILDINGS	0	0	0	0	0	0	2,780	2,780
15. MISCELLANEOUS	2,388	33	17	2,438	662	53	14	3,167
16. INTERNAL COST ALLOCATIONS	-2,745	0	763	-1,982	-229	-288	2,499	0
TOTAL	87,996	1,526	8,668	98,190	3,907	1,033	6,818	111,948

ACTUAL OPERATING EXPENSE BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	37,817 373 9,422	0 0 0	37,817 373 9,422	0 0 2,447	0 0 2,657	0 0 1,650	0 0 6,617	0 0 3,040	0 0 825	37,817 373 26,658
TOTAL SALARIES AND WAGES	47,612	0	47,612	2,447	2,657	1,650	6,617	3,040	825	64,848
2. EMPLOYEE BENEFITS	6,362	0	6,362	391	365	221	1,364	580	120	9,403
TOTAL SALARIES AND BENEFITS	53,974	0	53,974	2,838	3,022	1,871	7,981	3,620	945	74,251
3. LIBRARY ACQUISITIONS	0	0	0	632	0	0	0	0	0	632
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,365	0	1,365	189	755	46	387	108	428	3,278
5. OPERATIONAL SUPPLIES AND EXPENSES	788	0	788	116	560	180	581	449	509	3,183
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,768	0	2,768
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	660	0	660
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	172	0	172
10. EXTERNALLY CONTRACTED SERVICES	252	0	252	7	6	67	586	2,207	129	3,254
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	92	0	0	0	92
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	63	0	63
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	558	0	558	5	109	142	1,090	434	50	2,388
16. INTERNAL COST ALLOCATIONS	-2,594	0	-2,594	0	0	-151	0	0	0	-2,745
TOTAL	54,343	0	54,343	3,787	4,452	2,247	10,625	10,481	2,061	87,996
CENTRAL COMPUTING COSTS:				ACADEMIC						
				NON-ACADEMIC						
				TOTAL						
				2,271						
				2,181						
				4,452						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	150	0	268	0	2,458	2,876	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	276	0	0	0	2,952	3,228	6	0	0	6
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-126	0	268	0	-494	-352	-6	0	0	-6
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	245	0	778	0	1,241	2,264	6	0	0	6
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	119	0	1,046	0	747	1,912	0	0	0	0

* Other Operating funds are for student non-instructional activities, \$272 thousand; library books, \$184 thousand; equipment, \$100 thousand; professional development fund, \$91 thousand; student athletics capital levy, \$78 thousand; funding for alterations to Moss Park Arena.

TORONTO



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1969
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)		SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	411,042	0	21,600	58,372	0	491,014	115,081	40,107	34,530	680,732	4,741
2. TOTAL EXPENSE (FROM TABLE 3)	376,775	0	21,808	55,843	0	456,426	113,802	25,044	33,057	628,329	0
3. NET REVENUE (EXPENSE)	32,267	0	-208	2,529	0	34,588	1,279	15,063	1,473	52,403	4,741
4. NET RECONCILING ITEMS	385	0	208	-593	0	0	0	12,433	-12,433	0	-309
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	32,652	0	0	1,936	0	34,588	1,279	27,496	-10,960	52,403	4,432
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-22,920	0	0	-1,223	0	-24,143	-769	-9,583	16,491	-16,004	18,004
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-7,527	7,527	0	134	-134	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,205	7,527	0	847	-134	10,445	510	17,813	5,531	34,399	22,436
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-10,994	15,628	0	5,359	2,299	12,292	57,182	64,176	28,084	161,734	176,924
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-8,789	23,155	0	6,206	2,165	22,737	57,692	82,089	33,615	196,133	199,360

Note: In addition to the above revenue and expenses, \$13,016 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		305,129	0	0	305,129	0	0	0	0
(II) EXTRA FORMULA		7,667	0	0	7,667	0	0	0	0
(III) OTHER MCU GRANTS		19,122	1,187	0	20,309	2,578	2	19,012	0
(B) OTHER ONTARIO GRANTS		158	92	83	333	5,891	812	0	0
TOTAL ONTARIO GRANTS		332,076	1,279	83	333,438	8,469	814	19,012	0
(C) FEDERAL		0	0	20	20	55,201	1,631	0	0
(D) MUNICIPAL		16	0	0	16	0	0	0	0
(E) OTHER		0	0	0	0	2,992	0	0	0
2. FEES									
(A) TUITION CREDIT		64,487	0	0	64,487	0	0	0	0
(B) TUITION NON-CREDIT		0	15,733	0	15,733	0	0	0	0
(C) MISCELLANEOUS		5,102	3,644	10,784	19,540	0	0	120	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	33	0	33	4,403	10,896	12,433	4,491
5. NON-GOVT. GRANTS & CONTRACTS		0	6	91	97	28,742	6,513	0	20
6. SALES OF SERVICE AND PRODUCTS		0	0	46,475	46,475	0	0	0	0
7. INVESTMENT INCOME		8,529	197	723	9,449	5,194	20,253	2,965	230
8. MISCELLANEOUS		832	708	186	1,726	80	0	0	0
TOTAL		411,042	21,600	58,372	491,014	115,081	40,107	34,530	4,741

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		144,583	2,191	0	146,774	8,582	1,633	0	156,989
(B) OTHER INSTRUCTION AND RESEARCH		21,020	2,704	0	23,724	22,515	1,385	0	47,624
(C) OTHER SALARIES AND WAGES		116,572	10,243	18,623	145,438	28,131	4,945	0	178,514
TOTAL SALARIES AND WAGES		282,175	15,138	18,623	315,936	59,228	7,963	0	383,127
2. EMPLOYEE BENEFITS		18,167	1,058	1,430	20,655	2,839	166	0	23,660
TOTAL SALARIES AND BENEFITS		300,342	16,196	20,053	336,591	62,067	8,129	0	406,787
3. LIBRARY ACQUISITIONS		8,235	0	0	8,235	2,488	514	0	11,237
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		14,369	1,019	1,220	16,608	17,346	1,745	0	35,699
5. OPERATIONAL SUPPLIES AND EXPENSES		20,939	4,106	4,814	29,859	23,876	6,262	0	59,787
6. COST OF GOODS SOLD		0	0	17,980	17,980	0	0	0	17,980
7. UTILITIES		15,136	52	1,492	16,680	85	24	0	16,789
8. MUNICIPAL TAXES		2,579	0	16	2,595	0	0	0	2,595
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		1,607	0	1,464	3,071	0	78	4,717	7,866
10. EXTERNALLY CONTRACTED SERVICES		3,642	0	6,458	10,100	0	0	0	10,100
11. SCHOLARSHIPS, BURSARIES, ETC.		6,107	0	0	6,107	199	4,518	0	10,824
12. PRINCIPAL AND INTEREST REPAYMENTS		271	0	1,597	1,868	0	0	0	1,868
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	28,340	28,340
15. MISCELLANEOUS		7,214	435	749	8,398	7,941	2,106	0	18,447
16. INTERNAL COST ALLOCATIONS		-1,666	0	0	-1,666	0	1,666	0	0
TOTAL		378,775	21,808	55,843	456,426	113,802	25,044	33,057	628,329

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH				LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)									
1. SALARIES AND WAGES												
(A) ACADEMIC RANKS	122,303	22,280	144,583	0	0	0	0	0	0	0	0	144,583
(B) OTHER INSTRUCTION AND RESEARCH	20,325	695	21,020	0	0	0	0	0	0	0	0	21,020
(C) OTHER SALARIES AND WAGES	35,632	12,454	48,086	17,964	5,739	5,767	14,499	22,012	2,505	116,572		
TOTAL SALARIES AND WAGES	178,260	35,429	213,689	17,964	5,739	5,767	14,499	22,012	2,505	282,175		
2. EMPLOYEE BENEFITS	10,761	2,996	13,757	1,355	223	98	731	1,805	198	18,167		
TOTAL SALARIES AND BENEFITS	189,021	38,425	227,446	19,319	5,962	5,865	15,230	23,817	2,703	300,342		
3. LIBRARY ACQUISITIONS	0	0	0	8,235	0	0	0	0	0	8,235		
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,023	1,386	7,409	452	3,894	367	1,096	557	594	14,369		
5. OPERATIONAL SUPPLIES AND EXPENSES	12,966	1,276	14,242	1,474	1,504	640	1,569	690	800	20,939		
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0		
7. UTILITIES	0	0	0	0	0	0	0	15,136	0	15,136		
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,579	0	2,579		
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,607	0	1,607		
10. EXTERNALLY CONTRACTED SERVICES	0	267	267	116	304	246	8	2,701	0	3,642		
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	6,107	0	0	0	6,107		
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	271	271		
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0		
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0		
15. MISCELLANEOUS	1,273	2,164	3,437	70	261	160	835	1,110	1,321	7,214		
16. INTERNAL COST ALLOCATIONS	-142	-772	-914	0	0	0	0	0	-752	-1,666		
TOTAL	209,141	42,766	251,907	29,666	11,925	13,385	18,758	48,197	4,937	378,775		
CENTRAL COMPUTING COSTS:				ACADEMIC								
				NON-ACADEMIC								
				TOTAL								
				9,442								
				2,483								
				11,925								

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	2,205	6,333	13,731	0	0	22,269	1,299	0	0	1,299
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	932	5,434	8,376	0	0	14,742	1,433	0	0	1,433
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,273	899	5,355	0	0	7,527	-134	0	0	-134
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,459	5,434	8,735	0	0	15,628	2,299	0	0	2,299
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,732	6,333	14,090	0	0	23,155	2,165	0	0	2,165

TRENT



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	25,533	0	44	8,720	0	34,297	1,672	2,067	5,523	43,559	113
2. TOTAL EXPENSE (FROM TABLE 3)	26,065	0	27	8,783	0	34,875	1,484	1,370	2,807	40,536	0
3. NET REVENUE (EXPENSE)	-532	0	17	-63	0	-578	188	697	2,716	3,023	113
4. NET RECONCILING ITEMS	0	0	0	-9	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-523	0	17	-72	0	-578	188	697	2,716	3,023	113
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	393	0	-17	-69	0	287	-47	-329	0	-89	89
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	130	-130	0	161	-161	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-130	0	0	-161	-291	141	368	2,716	2,934	202
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	414	0	0	770	1,184	477	1,258	76	2,995	3,442
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	284	0	0	609	893	618	1,626	2,792	5,929	3,644

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS	(A) ONTARIO MCU									
	(I) FORMULA	15,953	0	0	15,953	0	0	0	15,953	0
	(II) EXTRA FORMULA	1,771	0	0	1,771	0	0	0	1,771	0
	(III) OTHER MCU GRANTS	695	0	0	695	0	0	5,464	6,159	0
	(B) OTHER ONTARIO GRANTS	0	0	5	6	546	1	0	553	0
	TOTAL ONTARIO GRANTS	18,419	0	6	18,425	546	1	5,464	24,436	0
(C) FEDERAL		0	0	0	0	1,033	861	0	1,834	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	46	0	46	0
2. FEES	(A) TUITION CREDIT	5,994	0	0	5,994	0	0	0	5,994	0
	(B) TUITION NON-CREDIT	0	44	0	44	0	0	0	44	0
	(C) MISCELLANEOUS	534	0	4,607	5,161	0	0	0	5,161	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	23	826	34	865	111
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	49	0	0	49	0
6. SALES OF SERVICE AND PRODUCTS		0	0	4,069	4,069	0	0	0	4,069	0
7. INVESTMENT INCOME		343	0	37	380	0	322	25	727	0
8. MISCELLANEOUS		223	0	1	224	21	59	0	314	2
TOTAL		25,533	44	8,720	34,297	1,672	2,067	5,523	43,559	113

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	11,231 1,625 6,506	0 0 24	0 0 2,526	11,231 1,625 9,056	34 640 56	73 33 201	0 0 0	11,338 2,298 9,313
TOTAL SALARIES AND WAGES	19,362	24	2,526	21,912	730	307	0	22,949
2. EMPLOYEE BENEFITS	2,408	2	329	2,739	63	16	0	2,820
TOTAL SALARIES AND BENEFITS	21,770	26	2,855	24,651	793	325	0	25,769
3. LIBRARY ACQUISITIONS	591	0	0	591	0	54	0	645
4. EQUIPMENT & FURNITURE PURCHASE RENTAL AND MAINTENANCE	483	0	175	658	148	52	284	1,142
5. OPERATIONAL SUPPLIES AND EXPENSES	1,041	0	680	1,731	206	95	0	2,032
6. COST OF GOODS SOLD	0	0	1,692	1,692	0	0	0	1,692
7. UTILITIES	630	0	576	1,206	2	4	0	1,212
8. MUNICIPAL TAXES	249	0	3	252	0	0	0	252
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	33	0	142	175	0	0	1,083	1,258
10. EXTERNALLY CONTRACTED SERVICES	110	0	1,926	2,036	35	74	0	2,145
11. SCHOLARSHIPS, BURSARIES, ETC.	169	0	0	169	0	617	0	786
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	427	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	118	118
14. BUILDINGS	0	0	0	0	0	0	1,322	1,322
15. MISCELLANEOUS	989	1	297	1,287	300	149	0	1,736
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	26,065	27	8,763	34,875	1,484	1,370	2,807	40,536

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH				CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)	LIBRARY (4)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	11,231 1,625 1,232 14,088	0 0 0 0	11,231 1,625 1,232 14,088	0 0 1,191 1,191	0 0 366 366	0 0 609 609	0 0 609 609	0 0 1,531 1,531	0 0 1,136 1,136	0 0 441 441	11,231 1,625 6,506 19,362
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	1,717 15,805	0 0	1,717 15,805	152 1,343	45 411	76 685	202 1,733	160 1,286	56 497	56 497	2,408 21,770
3. LIBRARY ACQUISITIONS	0	0	0	591	0	0	0	0	0	0	591
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	196	0	196	42	155	4	26	50	10	483	
5. OPERATIONAL SUPPLIES AND EXPENSES	385	0	385	40	97	24	156	223	116	1,041	
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	
7. UTILITIES	0	0	0	0	0	0	0	630	0	630	
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	249	0	249	
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	33	0	33	
10. EXTERNALLY CONTRACTED SERVICES	6	0	6	38	59	2	0	5	0	110	
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	169	0	0	0	169	
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0	
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	
15. MISCELLANEOUS	327	0	327	19	11	38	137	150	307	989	
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	
TOTAL	16,719	0	16,719	2,073	733	922	2,052	2,636	930	26,065	
CENTRAL COMPUTING COSTS: ACADEMIC 302											
NON-ACADEMIC 431											
TOTAL 733											

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	6	8	179	10	0	203	49	0	0	49
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	140	1	180	12	0	333	210	0	0	210
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-134	7	-1	-2	0	-130	-161	0	0	-161
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	170	1	180	63	0	414	770	0	0	770
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	36	8	179	61	0	284	609	0	0	609

WATERLOO



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	143,061	0	79	27,945	0	171,085	42,274	7,500	6,755	574
2. TOTAL EXPENSE (FROM TABLE 3)	142,231	0	127	27,677	0	170,035	43,095	2,044	8,262	0
3. NET REVENUE (EXPENSE)	830	0	-48	268	0	1,050	-821	5,456	-1,507	574
4. NET RECONCILING ITEMS	61	0	48	272	0	381	-235	0	-2,363	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	891	0	0	540	0	1,431	-1,056	5,456	-3,870	574
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-938	0	0	23	0	-915	1,511	-4,631	2,988	1,049
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	426	-426	0	-339	339	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	379	-426	0	224	339	516	455	825	-884	1,623
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	338	4,509	0	518	1,807	7,172	16,044	3,312	4,169	5,550
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	717	4,083	0	742	2,146	7,688	16,499	4,137	3,285	7,173

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		104,409	0	0	104,409	0	0	0	104,409	0
(II) EXTRA FORMULA		539	0	0	539	0	0	0	539	0
(III) OTHER MCU GRANTS		5,390	0	0	5,390	3,020	0	6,171	14,561	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	250	250	0
TOTAL ONTARIO GRANTS		110,338	0	0	110,338	3,020	0	6,421	119,779	0
(C) FEDERAL		0	0	0	0	21,898	160	0	22,058	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	386	0	0	386	0
2. FEES (A) TUITION CREDIT		28,083	0	0	28,083	0	0	0	28,083	0
(B) TUITION NON-CREDIT		0	79	0	79	0	0	0	79	0
(C) MISCELLANEOUS		1,186	0	7,318	8,504	0	0	69	8,573	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	260	6,444	15	6,719	574
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	13,363	0	0	13,363	0
6. SALES OF SERVICE AND PRODUCTS		0	0	20,627	20,627	0	0	0	20,627	0
7. INVESTMENT INCOME		2,447	0	0	2,447	417	809	250	3,923	0
8. MISCELLANEOUS		1,007	0	0	1,007	2,830	87	0	4,024	0
TOTAL		143,061	79	27,945	171,085	42,274	7,500	6,755	227,614	574

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		51,143	46	0	51,189	5,823	123	0	57,135
(B) OTHER INSTRUCTION AND RESEARCH		6,564	0	0	6,564	5,804	462	0	12,830
(C) OTHER SALARIES AND WAGES		42,949	0	7,339	50,288	11,144	0	0	61,432
TOTAL SALARIES AND WAGES		100,656	46	7,339	108,041	22,771	585	0	131,397
2. EMPLOYEE BENEFITS		11,398	5	835	12,238	1,195	33	0	13,466
TOTAL SALARIES AND BENEFITS		112,054	51	8,174	120,279	23,966	618	0	144,863
3. LIBRARY ACQUISITIONS		3,344	0	0	3,344	0	0	269	3,613
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		6,395	0	549	6,944	5,586	162	2,122	14,814
5. OPERATIONAL SUPPLIES AND EXPENSES		8,471	76	4,417	12,964	8,864	348	0	22,176
6. COST OF GOODS SOLD		0	0	9,354	9,354	0	0	0	9,354
7. UTILITIES		4,428	0	1,478	5,906	0	0	0	5,906
8. MUNICIPAL TAXES		1,209	0	471	1,680	0	0	0	1,680
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		1,711	0	988	2,699	772	9	0	3,480
10. EXTERNALLY CONTRACTED SERVICES		307	0	0	307	0	0	0	307
11. SCHOLARSHIPS, BURSARIES, ETC.		1,034	0	0	1,034	513	836	0	2,383
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	1,412	1,412	0	0	0	1,412
13. LAND AND SITE SERVICES		50	0	452	502	0	0	81	583
14. BUILDINGS		0	0	181	181	0	0	5,790	5,971
15. MISCELLANEOUS		3,228	0	201	3,429	3,394	71	0	6,894
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		142,231	127	27,677	170,035	43,095	2,044	8,262	223,436

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED. (1)		SUB- TOTAL (3)							
	MEDICINE (2)									
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	51,143 6,564 14,216	0 0 0	51,143 6,564 14,216	0 0 4,187	0 0 3,567	0 0 3,929	0 0 7,632	0 0 9,205	0 0 213	51,143 6,564 42,949
TOTAL SALARIES AND WAGES	71,923	0	71,923	4,187	3,567	3,929	7,632	9,205	213	100,656
2. EMPLOYEE BENEFITS	7,624	0	7,624	640	509	424	946	1,223	32	11,398
TOTAL SALARIES AND BENEFITS	79,547	0	79,547	4,827	4,076	4,353	8,578	10,428	245	112,054
3. LIBRARY ACQUISITIONS	0	0	0	3,344	0	0	0	0	0	3,344
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,045	0	4,045	345	1,410	140	247	202	6	6,395
5. OPERATIONAL SUPPLIES AND EXPENSES	4,805	0	4,805	282	279	668	1,139	1,065	233	8,471
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,428	0	4,428
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,209	0	1,209
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,711	0	1,711
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	307	0	307
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,034	0	0	0	1,034
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	50	0	50
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,462	0	1,462	10	30	430	451	515	330	3,228
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	89,859	0	89,859	8,808	5,795	6,625	10,415	19,915	814	142,231
CENTRAL COMPUTING COSTS:				ACADEMIC		NON-ACADEMIC		TOTAL		
				3,807		1,988		5,795		

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER*	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALES) FOR THE YEAR	1,754	293	1,486	0	16	3,549	714	0	500	1,214
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,726	162	2,041	0	46	3,975	434	0	441	875
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	28	131	-555	0	-30	-426	280	0	59	339
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,260	162	2,041	0	46	4,509	1,291	0	516	1,807
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,288	293	1,486	0	16	4,083	1,571	0	575	2,146

*** Other Ancillary funds are for residence capital debt retirement.

WESTERN



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- (2)	OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES UNAPPRO- PRIATED (4)	APPRO- (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	187,319	0	8,379	37,884	0	233,582	42,620	14,305	16,112	2,068
2. TOTAL EXPENSE (FROM TABLE 3)	184,270	0	8,320	38,148	0	230,738	48,764	3,976	5,087	0
3. NET REVENUE (EXPENSE)	3,049	0	59	-264	0	2,844	-6,144	10,329	11,025	2,068
4. NET RECONCILING ITEMS	365	0	267	572	0	1,204	0	-711	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	3,414	0	326	308	0	4,048	-6,144	9,618	11,025	2,068
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,975	0	-142	330	0	-1,787	8,901	661	-8,194	419
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,125	3,125	0	-1,432	1,432	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,686	3,125	184	-794	1,432	2,261	2,757	10,279	2,831	2,487
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,185	5,636	2,034	1,181	6,647	16,683	12,162	27,598	8,292	14,938
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-501	8,761	2,218	387	8,079	18,944	14,939	37,877	11,123	17,425

Note: In addition to the above revenue and expenses, \$3,986 thousand was provided in Treatment and Rehabilitation (T.&R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU	(I) FORMULA	136,579	0	0	136,579	0	0	136,579	0
	(II) EXTRA FORMULA	3,296	0	0	3,296	0	0	3,296	0
	(III) OTHER MCU GRANTS	6,394	0	0	6,394	0	3	21,826	0
	(B) OTHER ONTARIO GRANTS	725	2,032	111	2,868	1,881	778	5,527	0
	TOTAL ONTARIO GRANTS	146,994	2,032	111	149,137	1,881	781	167,228	0
(C) FEDERAL		466	1,286	0	1,752	25,597	235	27,584	0
(D) MUNICIPAL		0	0	0	0	0	0	0	5
(E) OTHER		0	0	0	0	1,060	358	1,418	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS		33,126	0	0	33,126	0	0	33,126	0
		0	4,097	0	4,097	0	0	4,097	0
		3,042	0	13,849	16,891	0	0	16,891	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	265	0	265	1,144	5,293	6,702	2,063
5. NON-GOVT. GRANTS & CONTRACTS		0	375	0	375	12,668	335	13,378	0
6. SALES OF SERVICE AND PRODUCTS		0	0	23,564	23,564	0	0	23,564	0
7. INVESTMENT INCOME		2,116	277	214	2,607	0	7,303	10,593	0
8. MISCELLANEOUS		1,575	47	146	1,768	270	0	2,038	0
TOTAL		187,319	8,379	37,884	233,582	42,620	14,305	306,619	2,068

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	74,132 4,510 49,942	1,930 193 1,775	0 0 13,899	76,062 4,703 65,616	2,633 13,166 10,532	461 2 297	0 0 0	79,156 17,871 76,445
TOTAL SALARIES AND WAGES	128,584	3,898	13,899	146,381	26,331	760	0	173,472
2. EMPLOYEE BENEFITS	20,914	336	1,493	22,743	2,556	76	0	25,375
TOTAL SALARIES AND BENEFITS	149,498	4,234	15,392	169,124	28,887	836	0	198,847
3. LIBRARY ACQUISITIONS	4,740	19	0	4,759	0	32	0	4,791
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,903	246	1,828	8,977	6,484	41	8	15,510
5. OPERATIONAL SUPPLIES AND EXPENSES	7,690	1,145	2,804	11,639	8,436	293	0	20,368
6. COST OF GOODS SOLD	0	0	10,900	10,900	0	0	0	10,900
7. UTILITIES	4,925	0	1,464	6,389	0	0	0	6,389
8. MUNICIPAL TAXES	1,378	0	632	2,010	0	0	0	2,010
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	360	0	564	924	102	0	5,078	6,105
10. EXTERNALLY CONTRACTED SERVICES	2,161	0	249	2,410	0	5	0	2,415
11. SCHOLARSHIPS, BURSARIES, ETC.	2,788	0	0	2,788	0	2,142	0	4,930
12. PRINCIPAL AND INTEREST REPAYMENTS	242	2	1,923	2,167	0	0	0	2,167
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	42	42	0	0	0	42
15. MISCELLANEOUS	5,947	2,302	1,786	10,035	3,429	627	0	14,091
16. INTERNAL COST ALLOCATIONS	-2,362	372	564	-1,426	1,426	0	0	0
TOTAL	184,270	8,320	38,148	230,738	48,764	3,976	5,087	238,565

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	63,924 4,395 16,283	10,208 115 3,328	74,132 4,510 19,611	0 0 6,997	0 0 4,018	0 0 2,465	0 0 7,619	0 0 8,037	0 0 1,195	74,132 4,510 49,942
TOTAL SALARIES AND WAGES	84,602	13,651	98,253	6,997	4,018	2,465	7,619	8,037	1,195	128,584
2. EMPLOYEE BENEFITS	13,069	2,836	15,905	1,142	792	336	1,212	1,332	195	20,914
TOTAL SALARIES AND BENEFITS	97,671	16,487	114,158	8,139	4,810	2,801	8,831	9,369	1,390	149,498
3. LIBRARY ACQUISITIONS	0	0	0	4,740	0	0	0	0	0	4,740
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,980	221	4,201	302	1,302	187	333	330	248	6,903
5. OPERATIONAL SUPPLIES AND EXPENSES	3,015	646	3,661	216	601	547	952	1,101	612	7,690
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,925	0	4,925
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,378	0	1,378
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	360	0	360
10. EXTERNALLY CONTRACTED SERVICES	1,470	332	1,802	0	1	75	162	93	28	2,161
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,788	0	0	0	2,788
12. PRINCIPAL AND INTEREST REPAYMENTS	194	0	194	0	0	48	0	0	0	242
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,048	199	3,247	28	158	213	533	692	1,076	5,947
16. INTERNAL COST ALLOCATIONS	86	0	86	0	-602	62	-1,908	0	0	-2,362
TOTAL	109,464	17,885	127,349	13,425	6,270	6,721	8,903	18,248	3,354	184,270
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,898	0	1,213	0	0	3,111	1,997	0	0	1,997
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	235	0	-19	-15	0	201	1,190	0	0	1,190
3. OTHER	134	0	0	81	0	215	625	0	0	625
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,797	0	1,232	96	0	3,125	1,432	0	0	1,432
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,587	0	3,046	1,003	0	5,636	6,647	0	0	6,647
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	3,384	0	4,278	1,099	0	8,761	8,079	0	0	8,079



WILFRID LAURIER

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	42,186	0	0	7,460	0	49,646	1,526	2,534	2,476	56,182
2. TOTAL EXPENSE (FROM TABLE 3)	40,813	0	0	7,734	0	48,547	1,373	1,029	3,865	54,814
3. NET REVENUE (EXPENSE)	1,373	0	0	-274	0	1,099	153	1,505	-1,389	1,368
4. NET RECONCILING ITEMS	-904	0	0	138	0	-766	0	0	-2,024	-2,790
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	469	0	0	-136	0	333	153	1,505	-3,413	-1,422
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-129	0	0	0	0	-129	7	-3,571	3,442	-251
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-263	263	0	17	-17	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	77	263	0	-119	-17	204	160	-2,066	29	-1,673
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	413	5,491	0	-41	27	5,890	365	4,783	1,801	12,839
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	490	5,754	0	-160	10	6,094	525	2,717	1,830	11,166

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU (I) FORMULA (II) EXTRA FORMULA (III) OTHER MCU GRANTS (B) OTHER ONTARIO GRANTS		29,126	0	0	29,126	0	0	0	0
		1,624	0	0	1,624	0	0	0	0
		787	0	0	787	0	0	1,965	0
		0	0	0	0	155	30	0	0
TOTAL ONTARIO GRANTS		31,537	0	0	31,537	155	30	1,965	0
(C) FEDERAL		0	0	50	50	888	73	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS		9,538	0	0	9,538	0	0	0	0
		0	0	0	0	0	0	0	0
		486	0	3,027	3,513	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	367	0
4. DONATIONS		0	0	0	0	0	878	0	17
5. NON-GOVT. GRANTS & CONTRACTS		0	0	51	51	483	259	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	4,259	4,259	0	0	0	0
7. INVESTMENT INCOME		568	0	2	570	0	1,176	131	33
8. MISCELLANEOUS		57	0	71	128	0	118	13	0
TOTAL		42,186	0	7,460	49,646	1,526	2,534	2,476	50

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	16,384 1,200 10,992	0 0 0	0 0 1,961	16,384 1,200 12,953	349 421 0	270 61 72	0 0 0	17,003 1,682 13,025
TOTAL SALARIES AND WAGES	28,576	0	1,961	30,537	770	403	0	31,710
2. EMPLOYEE BENEFITS	2,750	0	220	2,970	21	10	0	3,001
TOTAL SALARIES AND BENEFITS	31,326	0	2,181	33,507	791	413	0	34,711
3. LIBRARY ACQUISITIONS	1,195	0	0	1,195	0	0	0	1,195
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,331	0	286	1,617	120	27	0	1,764
5. OPERATIONAL SUPPLIES AND EXPENSES	3,361	0	554	3,915	255	181	0	4,351
6. COST OF GOODS SOLD	0	0	3,488	3,488	0	0	0	3,488
7. UTILITIES	763	0	309	1,072	0	0	0	1,072
8. MUNICIPAL TAXES	379	0	0	379	0	0	0	379
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	684	0	19	683	0	0	798	1,481
10. EXTERNALLY CONTRACTED SERVICES	98	0	17	115	0	0	0	115
11. SCHOLARSHIPS, BURSARIES, ETC.	375	0	0	375	0	271	0	646
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	609	609	0	0	0	609
13. LAND AND SITE SERVICES	0	0	0	0	0	0	520	520
14. BUILDINGS	0	0	66	66	0	0	2,547	2,613
15. MISCELLANEOUS	1,458	0	68	1,526	207	137	0	1,870
16. INTERNAL COST ALLOCATIONS	-137	0	137	0	0	0	0	0
TOTAL	40,813	0	7,734	48,547	1,373	1,029	3,865	54,814

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	16,384 1,200 3,284	0 0 0	16,384 1,200 3,284	0 0 1,348	0 0 499	0 0 1,271	0 0 2,164	0 0 1,775	0 0 651	16,384 1,200 10,992	
TOTAL SALARIES AND WAGES	20,868	0	20,868	1,348	499	1,271	2,164	1,775	651	28,576	
2. EMPLOYEE BENEFITS	1,907	0	1,907	139	49	113	207	272	63	2,750	
TOTAL SALARIES AND BENEFITS	22,775	0	22,775	1,487	548	1,384	2,371	2,047	714	31,326	
3. LIBRARY ACQUISITIONS	0	0	0	1,195	0	0	0	0	0	1,195	
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	665	0	665	41	374	7	120	107	17	1,331	
5. OPERATIONAL SUPPLIES AND EXPENSES	1,745	0	1,745	115	138	304	330	380	349	3,361	
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	
7. UTILITIES	0	0	0	0	0	0	0	763	0	763	
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	379	0	379	
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	664	0	664	
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	7	91	0	98	
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	375	0	0	0	375	
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0	
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	
15. MISCELLANEOUS	704	0	704	4	9	50	408	114	169	1,458	
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-61	-76	0	0	-137	
TOTAL	25,889	0	25,889	2,842	1,069	2,059	3,160	4,545	1,249	40,813	
CENTRAL COMPUTING COSTS:				ACADEMIC 641							
				NON-ACADEMIC 428							
				TOTAL 1,069							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	352	352	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	89	89	0	0	17	17
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	263	263	0	0	-17	-17
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	5,491	5,491	0	0	27	27
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	5,754	5,754	0	0	10	10

* Other Operating funds are for program development, \$5,391 thousand; P.P. and P. projects, \$352 thousand; and library books, \$11 thousand.

** Other Ancillary funds are for WLU Press, \$7 thousand; and residence improvements, \$3 thousand.



WINDSOR



TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING			ANCILLARY ENTERPRISES		SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (8)		CAPITAL (9)		
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)						
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	81,805	0	0	12,312	0	94,117	5,972	1,929	6,166	108,184	514
2. TOTAL EXPENSE (FROM TABLE 3)	80,473	0	0	11,892	0	92,365	5,391	1,668	1,472	100,896	0
3. NET REVENUE (EXPENSE)	1,332	0	0	420	0	1,752	581	261	4,694	7,288	514
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,332	0	0	420	0	1,752	581	261	4,694	7,288	514
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-739	0	0	0	0	-739	191	-17	553	-12	12
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-931	931	0	-78	78	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-338	931	0	342	78	1,013	772	244	5,247	7,276	526
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	440	6,367	0	146	101	7,054	3,870	804	429	12,157	4,331
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	102	7,298	0	488	179	8,067	4,642	1,048	5,676	19,433	4,857

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WINDSOR

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		57,857	0	0	57,857	0	0	0	57,857	0
(II) EXTRA FORMULA		977	0	0	977	0	0	0	977	0
(III) OTHER MCU GRANTS		1,831	0	0	1,831	11	0	4,531	6,373	0
(B) OTHER ONTARIO GRANTS		83	0	0	83	1,348	358	90	1,879	0
TOTAL ONTARIO GRANTS		60,748	0	0	60,748	1,359	358	4,621	67,086	0
(C) FEDERAL		0	0	0	0	4,114	0	0	4,114	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		18,764	0	0	18,764	0	0	0	18,764	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		1,157	0	3,122	4,279	0	0	0	4,279	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		47	0	0	47	0	1,167	1,448	2,682	384
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	499	122	0	621	0
6. SALES OF SERVICE AND PRODUCTS		0	0	9,190	9,190	0	0	0	9,190	0
7. INVESTMENT INCOME		977	0	0	977	0	282	97	1,356	130
8. MISCELLANEOUS		112	0	0	112	0	0	0	112	0
TOTAL		81,805	0	12,312	94,117	5,972	1,929	6,166	108,184	514

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS				TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		32,036	0	0	32,036	0	0	0	32,036
(B) OTHER INSTRUCTION AND RESEARCH		4,127	0	0	4,127	2,771	0	0	6,898
(C) OTHER SALARIES AND WAGES		22,085	0	3,472	25,557	0	0	0	25,557
TOTAL SALARIES AND WAGES		58,248	0	3,472	61,720	2,771	0	0	64,491
2. EMPLOYEE BENEFITS		8,068	0	423	8,491	170	0	0	8,661
TOTAL SALARIES AND BENEFITS		66,316	0	3,895	70,211	2,941	0	0	73,152
3. LIBRARY ACQUISITIONS		1,762	0	0	1,762	0	0	0	1,762
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		3,284	0	202	3,486	910	0	0	4,396
5. OPERATIONAL SUPPLIES AND EXPENSES		2,555	0	795	3,350	1,540	1,336	187	6,423
6. COST OF GOODS SOLD		0	0	4,529	4,529	0	0	0	4,529
7. UTILITIES		2,073	0	878	2,951	0	0	0	2,951
8. MUNICIPAL TAXES		646	0	128	774	0	0	0	774
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		774	0	57	831	0	0	433	1,264
10. EXTERNALLY CONTRACTED SERVICES		279	0	47	326	0	0	0	326
11. SCHOLARSHIPS, BURSARIES, ETC.		732	0	0	732	0	332	0	1,064
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	617	617	0	0	0	617
13. LAND AND SITE SERVICES		0	0	47	47	0	0	842	889
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		2,451	0	298	2,749	0	0	0	2,749
16. INTERNAL COST ALLOCATIONS		-399	0	399	0	0	0	0	0
TOTAL		80,473	0	11,892	92,365	5,391	1,668	1,472	100,896

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH		LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. PLANT (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED. (1)	MEDICINE (2)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	32,036 4,127 5,801	0 0 0	0 0 3,166	0 0 1,679	0 0 2,165	0 0 3,412	0 0 5,186	0 0 676	32,036 4,127 22,085
TOTAL SALARIES AND WAGES	41,964	0	3,166	1,679	2,165	3,412	5,186	676	58,248
2. EMPLOYEE BENEFITS	5,494	0	452	254	268	556	988	56	8,068
TOTAL SALARIES AND BENEFITS	47,458	0	3,618	1,933	2,433	3,968	6,174	732	66,316
3. LIBRARY ACQUISITIONS	0	0	1,762	0	0	0	0	0	1,762
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,256	0	161	1,348	170	180	144	25	3,284
5. OPERATIONAL SUPPLIES AND EXPENSES	1,118	0	138	81	192	284	560	182	2,555
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	2,073	0	2,073
8. MUNICIPAL TAXES	0	0	0	0	0	0	646	0	646
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	774	0	774
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	279	0	279
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	732	0	0	0	732
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	922	0	0	52	124	342	213	798	2,451
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-16	0	-383	-399
TOTAL	50,754	0	5,679	3,414	3,651	4,758	10,863	1,354	80,473
CENTRAL COMPUTING COSTS:									
				ACADEMIC					
				NON-ACADEMIC					
				TOTAL					
				2,595					
				819					
				3,414					

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING					ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-75	281	0	-50	775	931	78	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-75	281	0	-50	775	931	78	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	396	720	0	200	5,051	5,367	101	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	321	1,001	0	150	5,826	7,298	179	0	0

* Other Operating funds are for financial planning, \$2,275 thousand; stabilization, \$1,801 thousand; and capital equipment, \$1,750 thousand.

YORK



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		OTHER (NON- PRIATED (3)	ANCILLARY ENTERPRISES			SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)							
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	202,793	0	2,882	26,313	0	231,888	20,481	3,433	53,726	309,628	1,005
2. TOTAL EXPENSE (FROM TABLE 3)	203,058	0	2,937	25,796	0	231,791	16,570	974	18,838	268,173	0
3. NET REVENUE (EXPENSE)	-265	0	-55	517	0	197	3,911	2,459	34,888	41,455	1,005
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	-8,821	-8,821	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-265	0	-55	517	0	197	3,911	2,459	26,067	32,634	1,005
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	6,153	0	-512	-3,747	0	1,894	-357	-1,070	0	467	-467
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,059	2,059	0	-54	54	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	3,829	2,059	-567	-3,284	54	2,091	3,554	1,389	26,067	33,101	538
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-4,365	2,932	567	3,284	1,090	3,508	8,984	7,242	12	19,746	6,014
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-536	4,991	0	0	1,144	5,599	12,538	8,631	26,079	52,847	6,552

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU	(I) FORMULA	133,587	0	0	133,587	0	0	133,587	0
	(II) EXTRA FORMULA	7,790	0	0	7,790	0	0	7,790	0
	(III) OTHER MCU GRANTS	5,150	59	0	5,209	2,608	0	27,506	0
	(B) OTHER ONTARIO GRANTS	180	0	0	180	835	0	1,015	0
	TOTAL ONTARIO GRANTS	146,707	59	0	146,766	3,443	0	169,898	0
(C) FEDERAL		300	2	0	302	12,326	0	12,628	0
(D) MUNICIPAL		33	0	0	33	0	0	33	0
(E) OTHER		409	0	0	409	0	0	409	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS	(A) TUITION CREDIT	48,490	0	0	48,490	0	0	48,490	0
	(B) TUITION NON-CREDIT	0	2,637	0	2,637	0	0	2,637	0
	(C) MISCELLANEOUS	3,160	184	9,011	12,355	0	0	12,355	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		677	0	29	706	0	2,686	3,392	440
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	4,712	0	4,712	0
6. SALES OF SERVICE AND PRODUCTS		0	0	17,034	17,034	0	0	17,034	0
7. INVESTMENT INCOME		2,388	0	0	2,388	0	747	3,993	565
8. MISCELLANEOUS		629	0	239	868	0	0	34,047	0
TOTAL		202,793	2,882	26,313	231,988	20,481	3,433	309,628	1,005

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		81,372 6,418 60,090	0 1,018 778	0 0 5,233	81,372 7,436 66,101	1,276 2,664 4,090	20 0 329	0 0 312	82,668 10,100 70,832
TOTAL SALARIES AND WAGES		147,880	1,796	5,233	154,909	8,030	349	312	163,600
2. EMPLOYEE BENEFITS		18,216	106	697	19,019	444	12	16	19,491
TOTAL SALARIES AND BENEFITS		166,096	1,902	5,930	173,928	8,474	361	328	183,091
3. LIBRARY ACQUISITIONS		4,193	0	0	4,193	0	26	0	4,219
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		8,087	53	701	8,841	1,828	67	506	11,243
5. OPERATIONAL SUPPLIES AND EXPENSES		4,868	470	2,518	7,856	4,977	221	35	13,089
6. COST OF GOODS SOLD		0	0	10,453	10,453	0	0	0	10,453
7. UTILITIES		6,536	18	2,289	8,843	65	0	0	8,908
8. MUNICIPAL TAXES		1,521	0	0	1,521	0	0	0	1,521
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		757	2	1,119	1,878	0	0	3,071	4,949
10. EXTERNALLY CONTRACTED SERVICES		852	0	955	1,807	0	0	1,295	3,102
11. SCHOLARSHIPS, BURSARIES, ETC.		1,739	0	0	1,739	0	299	0	2,038
12. PRINCIPAL AND INTEREST REPAYMENTS		472	0	1,681	2,153	0	0	0	2,153
13. LAND AND SITE SERVICES		0	0	0	0	0	0	2,221	2,221
14. BUILDINGS		0	0	0	0	0	0	11,292	11,292
15. MISCELLANEOUS		7,937	492	150	8,579	1,225	0	90	9,894
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		203,058	2,937	25,796	231,791	16,570	974	18,838	268,173

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)		
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)										
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	81,372 6,418 23,499 111,289	0 0 0 0	81,372 6,418 23,499 111,289	0 0 0 0	0 0 6,314 6,314	0 0 4,396 4,396	0 0 3,816 3,816	0 0 9,779 9,779	0 0 10,531 10,531	0 0 1,755 1,755	81,372 6,418 60,090 147,880		
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	13,172 124,461	0 0	13,172 124,461	0 0	863 7,177	602 4,998	494 4,310	1,263 11,042	1,494 12,025	328 2,083	18,216 166,096		
3. LIBRARY ACQUISITIONS	0	0	0	0	4,193	0	0	0	0	0	4,193		
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,090	0	3,090	0	633	2,291	125	921	866	161	8,087		
5. OPERATIONAL SUPPLIES AND EXPENSES	1,720	0	1,720	0	28	369	121	1,159	877	594	4,868		
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	0		
7. UTILITIES	0	0	0	0	0	0	0	0	6,536	0	6,536		
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	1,521	0	1,521		
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	757	0	757		
10. EXTERNALLY CONTRACTED SERVICES	52	0	52	0	25	0	14	2	680	79	852		
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	1,739	0	0	0	1,739		
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	472	472		
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	0		
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	0		
15. MISCELLANEOUS	3,544	0	3,544	0	106	858	341	1,196	385	1,507	7,937		
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	0		
TOTAL	132,867	0	132,867	0	12,162	8,516	6,650	14,320	23,647	4,896	203,058		
CENTRAL COMPUTING COSTS:				ACADEMIC								4,540	
				NON-ACADEMIC								3,976	
				TOTAL								8,516	

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUL ET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALES) FOR THE YEAR	0	0	4,820	0	0	4,820	484	0	0	484
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	2,761	0	0	2,761	430	0	0	430
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	2,059	0	0	2,059	54	0	0	54
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	2,932	0	0	2,932	1,090	0	0	1,090
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	4,991	0	0	4,991	1,144	0	0	1,144

Volume

2

**FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1988-89**

**Volume II - Affiliated and Federated
Colleges and Universities**

**Council of Finance Officers
Universities of Ontario**

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ONTARIO
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DE L'ONTARIO**

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**Volume II - Affiliated and Federated
Colleges and Universities**

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University of St. Michael's College (Toronto)	87
University of Trinity College (Toronto)	95
Victoria University (Toronto)	103
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GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

**SUMMARY INFORMATION FOR AFFILIATED
AND FEDERATED INSTITUTIONS**



TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES			SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)		UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)						
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	63,087	0	91	20,369	0	83,547	401	6,881	1,832	92,661	4,585
2. TOTAL EXPENSE (FROM TABLE 3)	66,153	0	102	19,215	0	85,470	438	3,198	393	89,499	0
3. NET REVENUE (EXPENSE)	-3,066	0	-11	1,154	0	-1,923	-37	3,683	1,439	3,162	4,585
4. NET RECONCILING ITEMS	1,720	0	0	-1,373	0	347	2	237	-264	322	-118
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,346	0	-11	-219	0	-1,576	-35	3,920	1,175	3,484	4,467
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	1,552	0	24	235	0	1,811	-2	119	-916	1,012	-1,012
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-918	918	0	-25	25	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-712	918	13	-9	25	235	-37	4,039	259	4,486	3,455
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	4,594	-262	-299	2,003	81	6,117	284	31,688	2,740	40,829	51,770
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	3,882	656	-286	1,994	106	6,352	247	35,727	2,999	45,325	55,225

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		22,123	0	0	22,123	0	0	22,123	0
(II) EXTRA FORMULA		2,177	0	0	2,177	0	0	2,177	0
(III) OTHER MCU GRANTS		698	0	0	698	0	0	698	0
(B) OTHER ONTARIO GRANTS		4	0	70	74	0	2	76	0
TOTAL ONTARIO GRANTS		25,002	0	70	25,072	0	2	25,074	0
(C) FEDERAL		23	0	2	25	401	17	443	0
(D) MUNICIPAL		5	0	0	5	0	0	5	0
(E) OTHER		586	0	0	586	0	0	586	0
2. FEES (A) TUITION CREDIT		21,748	0	0	21,748	0	0	21,748	0
(B) TUITION NON-CREDIT		0	40	8	48	0	0	48	0
(C) MISCELLANEOUS		170	0	13,148	13,318	0	0	13,318	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		6,869	0	594	7,463	0	2,957	11,323	3,249
5. NON-GOVT. GRANTS & CONTRACTS		2,536	50	62	2,648	0	60	3,278	324
6. SALES OF SERVICE AND PRODUCTS		0	0	6,313	6,313	0	0	6,313	0
7. INVESTMENT INCOME		4,833	0	52	4,885	0	3,839	9,083	1,012
8. MISCELLANEOUS		1,315	1	120	1,436	0	6	1,442	0
TOTAL		63,087	91	20,369	83,547	401	6,881	92,661	4,585

TABLE 2A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

SOURCE OF REVENUE	HUNT (1)	SUDB (2)	THOR (3)	McHA DIVI (4)	SAINT PAUL (5)	QUEE THEO (6)	KNOK (7)	REGI (8)	ST AUGU (9)	ST MICH (10)	TRIN (11)	VICT (12)	WYCL (13)	CONR GREB (14)	RENI (15)	ST JERO (16)	ST PAULS (17)	BRES HURON (18)	KINGS ST FE (19)	WAT LUTH (20)	DOMI (21)	TOTAL (22)	
1. GOVERNMENT GRANTS AND CONTRACTS																							
(A) ONTARIO MCU																							
(I) FORMULA	60.8	48.9	36.9	18.1	35.1	17.9	29.0	4.8	40.7	10.5	5.9	17.5	25.0	59.7	69.9	74.7	60.5	56.6	49.0	62.3	31.5	18.6	35.1
(II) EXTRA FORMULA	17.3	19.5	22.3	0.5	16.2	0.0	0.0	1.6	2.9	0.0	0.1	0.0	3.0	0.0	0.0	0.0	0.0	0.0	8.7	1.3	0.0	0.0	3.5
(III) OTHER MCU GRANTS	1.2	6.3	0.4	0.4	1.9	0.0	2.1	1.0	0.8	0.7	0.3	0.2	2.1	1.4	0.0	0.9	0.6	2.4	2.3	0.8	0.0	2.0	1.1
(B) OTHER ONTARIO GRANTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	
TOTAL ONTARIO GRANTS	79.3	74.7	59.6	18.9	53.2	17.9	31.1	7.4	44.4	11.2	6.3	17.8	30.1	61.0	69.9	75.6	62.5	58.9	60.0	64.4	31.5	20.6	39.6
(C) FEDERAL	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	1.6	0.1	0.0	0.0	0.0	0.0	0.0
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.9
2. FEES (A) TUITION CREDIT	19.5	21.2	36.4	15.6	16.1	7.0	2.9	21.1	23.5	61.3	41.1	54.5	18.9	21.2	23.5	24.3	24.3	38.2	25.7	29.9	14.5	21.1	34.5
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
(C) MISCELLANEOUS	0.8	0.3	0.0	0.0	0.2	0.0	0.0	0.0	1.6	0.0	0.0	0.6	0.0	0.0	0.4	0.0	3.6	0.5	0.3	0.3	0.0	2.4	0.3
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.1	1.4	1.0	7.3	30.5	1.3	2.1	66.4	20.0	8.8	27.4	6.1	17.1	2.9	0.0	0.0	0.0	0.0	0.3	3.6	0.0	9.8	10.9
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.0	0.3	27.6	0.0	9.8	50.3	0.0	0.0	8.7	0.0	0.0	0.0	10.2	0.0	0.0	6.5	0.0	4.9	0.0	36.4	4.0	
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	0.3	1.6	2.6	13.7	0.0	20.2	9.3	4.2	10.5	2.0	21.1	20.8	26.3	4.7	5.0	0.0	1.6	1.7	8.4	1.2	17.6	0.0	7.7
8. MISCELLANEOUS	0.0	0.1	0.0	16.9	0.0	43.7	4.3	0.9	0.0	1.3	4.1	0.2	7.7	0.0	1.2	0.1	0.0	0.7	0.4	0.6	0.0	7.5	2.1
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL					TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER- PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON- CAPITAL (6)	TOTAL NON- CAPITAL (7)	TOTAL ALL FUNDS (9)
HUNTINGTON UNIVERSITY	73.3	0.0	26.6	0.0	0.1	100.0	98.5	100.0
UNIVERSITY OF SUDBURY	67.6	0.0	22.6	0.3	9.5	100.0	100.0	100.0
THORNELOE UNIVERSITY	81.1	0.0	15.8	0.0	3.1	100.0	98.4	100.0
MCMASTER DIVINITY	72.1	0.5	0.0	0.0	27.4	100.0	100.0	100.0
UNIVERSITE SAINT PAUL	68.1	0.0	25.5	0.6	5.8	100.0	100.0	100.0
QUEEN'S THEOLOGICAL	102.3	0.0	0.0	0.0	-2.3	100.0	100.0	100.0
KNOX COLLEGE	58.9	0.0	27.8	0.0	13.3	100.0	92.7	100.0
REGIS COLLEGE	100.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0
ST AUGUSTINE'S SEMINARY	55.2	0.0	43.2	0.0	1.6	100.0	52.4	100.0
ST MICHAEL'S COLLEGE	68.4	0.6	20.4	0.0	10.5	100.0	100.0	100.0
TRINITY COLLEGE	57.8	0.0	28.0	0.0	14.2	100.0	100.0	100.0
VICTORIA COLLEGE	61.8	0.0	26.5	2.1	9.6	100.0	100.0	100.0
WYCLIFFE COLLEGE	46.8	0.0	17.4	0.0	35.8	100.0	100.0	100.0
CONRAD GREBEL COLLEGE	69.2	0.0	30.6	0.0	0.2	100.0	89.4	100.0
REMISON COLLEGE	73.8	0.0	25.8	0.0	0.2	100.0	98.6	100.0
ST JEROME'S COLLEGE	74.9	0.0	14.9	0.1	10.1	100.0	100.0	100.0
ST PAUL'S UNITED	30.2	0.0	68.7	0.0	1.2	100.0	92.4	100.0
BRESCIA COLLEGE	71.5	0.0	28.3	0.0	0.3	100.0	100.0	100.0
HURON COLLEGE	75.0	0.0	24.8	0.0	0.2	100.0	100.0	100.0
KING'S & ST PETER'S	82.3	0.0	15.1	0.3	2.3	100.0	95.5	100.0
WATERLOO LUTHERAN SEMINARY	90.4	0.0	0.0	0.0	9.6	100.0	100.0	100.0
DOMINICAIN COLLEGE	94.0	0.0	5.6	0.4	0.0	100.0	100.0	100.0
AVERAGE ALL INSTITUTIONS	69.5	0.1	22.4	0.4	7.6	100.0	98.0	100.0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES	28,862	0	0	28,862	0	41	0
(A) ACADEMIC RANKS	1,309	0	0	1,309	107	15	0
(B) OTHER INSTRUCTION AND RESEARCH	15,069	56	6,548	21,673	88	104	0
(C) OTHER SALARIES AND WAGES							
TOTAL SALARIES AND WAGES	45,240	56	6,548	51,844	195	160	0
2. EMPLOYEE BENEFITS	3,547	1	696	4,244	0	9	0
TOTAL SALARIES AND BENEFITS	48,787	57	7,244	56,088	195	169	0
3. LIBRARY ACQUISITIONS	1,506	18	0	1,524	51	4	8
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,202	0	703	1,905	3	66	21
5. OPERATIONAL SUPPLIES AND EXPENSES	3,447	5	1,299	4,751	133	331	42
6. COST OF GOODS SOLD	0	0	2,529	2,529	0	0	0
7. UTILITIES	1,657	0	1,560	3,217	0	0	0
8. MUNICIPAL TAXES	300	0	13	313	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	770	0	534	1,304	0	0	52
10. EXTERNALLY CONTRACTED SERVICES	1,187	0	4,325	5,512	0	0	78
11. SCHOLARSHIPS, BURSARIES, ETC.	1,350	0	0	1,350	0	1,881	0
12. PRINCIPAL AND INTEREST REPAYMENTS	426	0	460	886	0	167	122
13. LAND AND SITE SERVICES	32	0	23	55	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	5,715	22	286	6,023	56	593	70
16. INTERNAL COST ALLOCATIONS	-226	0	239	13	0	-13	0
TOTAL	66,153	102	19,215	85,470	438	3,198	393
							89,489

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 3A
EXPENSE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER- PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON- CAPITAL (6)	TOTAL CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
HUNTINGTON UNIVERSITY	71.7	0.0	27.7	0.0	0.5	100.0	97.0	3.0	100.0
UNIVERSITY OF SUDBURY	77.4	0.0	21.0	0.9	0.6	100.0	100.0	0.0	100.0
THORNELOE UNIVERSITY	79.2	0.0	20.0	0.0	0.8	100.0	100.0	0.0	100.0
McMASTER DIVINITY	78.3	0.2	0.0	0.0	20.4	100.0	100.0	0.0	100.0
UNIVERSITY SAINT PAUL	73.0	0.0	24.1	0.8	2.1	100.0	100.0	0.0	100.0
QUEEN'S THEOLOGICAL	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
KNOX COLLEGE	62.4	0.0	28.6	0.0	9.0	100.0	98.8	0.2	100.0
REGIS COLLEGE	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
ST AUGUSTINE'S SEMINARY	82.6	0.0	16.6	0.0	0.7	100.0	94.6	5.4	100.0
ST MICHAEL'S COLLEGE	74.3	0.7	20.4	0.0	4.7	100.0	100.0	0.0	100.0
TRINITY COLLEGE	61.6	0.0	32.4	0.0	6.0	100.0	100.0	0.0	100.0
VICTORIA COLLEGE	65.9	0.0	26.7	2.4	5.1	100.0	100.0	0.0	100.0
WYCLIFFE COLLEGE	66.8	0.0	5.7	0.0	27.5	100.0	100.0	0.0	100.0
CONRAD GREBEL COLLEGE	75.0	0.0	25.0	0.0	0.0	100.0	99.2	0.8	100.0
RENISON COLLEGE	74.1	0.0	25.8	0.0	0.1	100.0	100.0	0.0	100.0
ST JEROME'S COLLEGE	81.9	0.0	14.1	0.1	3.9	100.0	100.0	0.0	100.0
ST PAUL'S UNITED	49.8	0.0	50.0	0.0	0.3	100.0	97.6	2.4	100.0
BRESCIA COLLEGE	76.8	0.0	23.1	0.0	0.1	100.0	100.0	0.0	100.0
HURON COLLEGE	73.3	0.0	26.7	0.0	0.0	100.0	100.0	0.0	100.0
KING'S & ST PETER'S	84.4	0.0	15.2	0.3	0.0	100.0	98.0	2.0	100.0
WATERLOO LUTHERAN SEMINARY	96.0	0.0	0.0	0.0	4.0	100.0	100.0	0.0	100.0
DOMINICAIN COLLEGE	94.2	0.0	5.2	0.6	0.0	100.0	100.0	0.0	100.0
AVERAGE ALL INSTITUTIONS	74.2	0.1	21.6	0.5	3.6	100.0	99.6	0.4	100.0

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

OBJECT OF EXPENSE	FUNCTIONAL AREA			INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)										
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	28,862 1,309 1,542	0 0 0	28,862 1,309 1,542				0 0 2,938	0 0 0	0 0 619	0 0 6,323	0 0 3,255	0 0 392	28,862 1,309 15,089
TOTAL SALARIES AND WAGES	31,713	0	31,713				2,938	0	619	6,323	3,255	392	45,240
2. EMPLOYEE BENEFITS	2,476	0	2,476				218	0	47	523	252	31	3,547
TOTAL SALARIES AND BENEFITS	34,189	0	34,189				3,156	0	666	6,846	3,507	423	48,787
3. LIBRARY ACQUISITIONS	0	0	0				1,506	0	0	0	0	0	1,506
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	365	0	365				192	0	44	296	254	51	1,202
5. OPERATIONAL SUPPLIES AND EXPENSES	1,211	0	1,211				226	0	56	895	810	249	3,447
6. COST OF GOODS SOLD	0	0	0				0	0	0	0	0	0	0
7. UTILITIES	0	0	0				0	0	0	0	1,657	0	1,657
8. MUNICIPAL TAXES	0	0	0				0	0	0	0	300	0	300
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0				0	0	0	0	770	0	770
10. EXTERNALLY CONTRACTED SERVICES	82	0	82				12	0	51	254	415	373	1,187
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0				0	0	1,350	0	0	0	1,350
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0				0	0	0	283	124	19	426
13. LAND AND SITE SERVICES	0	0	0				0	0	0	0	32	0	32
14. BUILDINGS	0	0	0				0	0	0	0	0	0	0
15. MISCELLANEOUS	1,946	0	1,946				48	0	429	1,310	565	1,417	5,715
16. INTERNAL COST ALLOCATIONS	0	0	0				0	0	-46	-193	0	13	-226
TOTAL	37,793	0	37,793				5,140	0	2,550	9,691	8,434	2,545	66,153
CENTRAL COMPUTING COSTS:													
ACADEMIC				0									
NON-ACADEMIC				0									
TOTAL				0									

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 4A
OPERATING REVENUE ANALYSIS

OBJECT OF EXPENSE	HUNT (1)	SUDB (2)	THOR (3)	DIVI (4)	PAUL (5)	THEO (6)	KNOX (7)	REGI (8)	ST AUGU (9)	MICH (10)	TRIN (11)	VICT (12)	WYCL (13)	CONR GREB (14)	REMI (15)	ST JERO PAULS (16)	ST (17)	BRES HURON (18)	ST PE LUTH (19)	KINGS WAT (20)	DOMI (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	46.9	49.1	47.5	43.6	47.1	54.4	35.7	45.0	16.9	44.9	29.8	48.8	24.4	39.4	57.1	40.7	37.2	42.7	48.2	43.9	47.9	45.3
(B) OTHER INSTRUCTION & RESEARCH	0.0	0.4	0.0	0.0	0.3	0.0	8.3	0.0	0.0	2.3	4.0	2.4	3.2	8.4	0.0	4.6	7.7	0.0	0.0	1.0	6.4	1.4
(C) OTHER SALARIES AND WAGES	16.0	18.7	18.0	20.1	30.0	10.3	24.1	17.4	32.1	24.9	31.6	27.3	25.2	19.6	6.5	15.9	18.5	18.6	12.8	23.5	17.5	17.5
TOTAL SALARIES AND WAGES	62.9	68.2	65.5	63.7	77.4	64.7	68.0	62.4	49.0	72.1	65.4	78.5	52.8	67.4	63.6	61.2	63.4	61.3	60.9	68.5	71.8	64.2
2. EMPLOYEE BENEFITS	7.5	5.6	7.2	8.7	6.6	7.6	6.7	3.0	3.0	3.2	8.8	2.5	7.8	7.6	6.6	5.7	8.6	4.2	6.5	6.3	7.3	1.2
TOTAL SALARIES AND BENEFITS	70.5	73.8	72.7	72.4	84.0	72.2	74.7	65.4	52.0	75.3	74.2	81.0	60.5	75.0	70.2	66.9	69.9	65.5	67.5	74.8	79.1	65.4
3. LIBRARY ACQUISITIONS	0.0	1.6	0.8	0.0	3.7	2.2	2.5	1.6	1.5	2.9	1.8	2.1	3.0	2.4	0.4	1.0	0.3	1.4	2.9	2.4	3.2	8.8
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0.0	1.3	0.6	1.2	2.3	0.6	0.3	1.4	2.3	2.4	1.8	0.7	1.6	2.5	2.1	1.9	0.2	5.9	1.6	1.4	0.9	2.5
5. OPERATIONAL SUPPLIES AND EXPENSES	9.3	2.8	11.6	2.9	2.9	1.9	8.9	8.3	6.2	5.4	3.9	7.2	9.2	3.8	4.4	4.4	6.2	3.3	3.3	6.2	5.1	5.1
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	0.0	3.9	0.0	4.3	1.9	0.0	2.7	1.4	6.3	3.0	3.8	4.4	5.6	1.4	1.0	1.1	10.6	2.7	0.0	1.0	2.7	0.6
8. MUNICIPAL TAXES	0.0	0.0	0.0	0.3	0.0	0.0	0.9	0.6	0.5	0.1	0.2	0.2	0.7	0.0	0.0	0.0	0.0	2.1	1.3	1.3	0.0	1.2
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0.0	1.9	0.0	0.8	0.4	0.0	0.0	0.0	0.0	0.1	0.7	2.4	9.2	0.1	0.0	6.2	0.0	2.5	0.0	0.3	0.5	0.2
10. EXTERNALLY CONTRACTED SERVICES	15.6	9.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	1.8	1.9	0.0	0.0	0.0	0.0	0.6	0.0	1.6	9.2	1.7	0.0	0.0
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	2.7	0.0	0.0	0.8	6.0	0.0	2.0	21.2	3.1	1.4	0.0	0.0	1.2	0.0	0.0	0.0	2.4	3.4	1.9	4.6	0.0
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.8	0.0	1.6	2.7	0.2	0.0	0.0	2.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.2	2.3	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	4.6	3.2	14.0	18.1	4.0	17.2	9.9	16.6	9.3	4.3	6.2	2.8	10.2	12.9	19.7	17.3	10.0	12.5	10.4	10.5	4.0	16.0
16. INTERNAL COST ALLOCATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.5	-1.1	0.0	0.0	0.0	0.3	0.0	0.0	0.0	-1.5	0.0	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			ACADEMIC CENTRAL COMPUTING (5)	ACAD. SUB- TOTAL (6)	ACADEMIC CENTRAL STUDENT SERVICES				PHYSICAL PLANT (10)	OTHER (11)	TOTAL (12)
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB- TOTAL (3)			LIBRARY (4)	(7)	(8)	(9)			
HUNTINGTON UNIVERSITY	64.5	0.0	64.5	0.0	0.0	64.5	0.0	0.0	35.5	0.0	0.0	100.0
UNIVERSITY OF SUDBURY	57.4	0.0	57.4	6.1	0.0	63.5	0.0	2.7	24.9	8.9	0.0	100.0
THORNELOE UNIVERSITY	63.8	0.0	63.8	0.8	0.0	64.7	0.0	0.0	35.3	0.0	0.0	100.0
McMASTER DIVINITY	63.3	0.0	63.3	0.0	0.0	63.3	0.0	0.0	25.1	11.5	0.0	100.0
UNIVERSITE SAINT PAUL	66.0	0.0	66.0	12.8	0.0	78.8	0.0	1.4	10.9	8.1	0.8	100.0
QUEEN'S THEOLOGICAL	75.8	0.0	75.8	2.2	0.0	78.0	0.0	6.2	15.8	0.0	0.0	100.0
KNOX COLLEGE	47.2	0.0	47.2	12.6	0.0	59.8	0.0	0.7	29.8	6.5	1.2	100.0
REGIS COLLEGE	49.3	0.0	49.3	5.9	0.0	55.3	0.0	2.0	19.6	20.9	2.1	100.0
ST AUGUSTINE'S SEMINARY	24.3	0.0	24.3	6.5	0.0	30.8	0.0	22.3	15.4	31.4	0.0	100.0
ST MICHAEL'S COLLEGE	55.4	0.0	55.4	10.6	0.0	65.9	0.0	4.2	13.8	13.5	2.6	100.0
TRINITY COLLEGE	43.7	0.0	43.7	8.0	0.0	51.7	0.0	4.7	17.5	18.1	8.0	100.0
VICTORIA COLLEGE	57.7	0.0	57.7	9.9	0.0	67.6	0.0	0.7	8.0	18.1	5.5	100.0
WYCLIFFE COLLEGE	40.1	0.0	40.1	9.2	0.0	49.3	0.0	0.0	15.2	35.5	0.0	100.0
CONRAD GREBEL COLLEGE	61.0	0.0	61.0	7.7	0.0	68.6	0.0	3.3	21.5	5.1	1.4	100.0
RENISON COLLEGE	84.9	0.0	84.9	1.4	0.0	86.3	0.0	0.0	12.7	1.0	0.0	100.0
ST JEROME'S COLLEGE	65.3	0.0	65.3	3.8	0.0	69.1	0.0	0.1	17.5	13.0	0.3	100.0
ST PAUL'S UNITED	61.1	0.0	61.1	2.5	0.0	63.6	0.0	0.0	22.9	13.5	0.0	100.0
BRESCIA COLLEGE	52.4	0.0	52.4	4.1	0.0	56.5	0.0	7.9	9.9	17.6	8.0	100.0
HURON COLLEGE	58.9	0.0	58.9	6.9	0.0	65.7	0.0	10.7	13.1	1.7	6.7	100.0
KING'S & ST PETER'S	54.9	0.0	54.9	6.1	0.0	61.0	0.0	5.5	13.4	12.4	7.6	100.0
WATERLOO LUTHERAN	71.0	0.0	71.0	6.8	0.0	77.8	0.0	4.6	4.9	6.0	6.8	100.0
DOMINICAIN COLLEGE	51.6	0.0	51.6	17.1	0.0	68.7	0.0	0.0	20.2	11.1	0.0	100.0
AVERAGE ALL INSTITUTIONS	57.1	0.0	57.1	7.8	0.0	64.9	0.0	3.9	14.6	12.7	3.8	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	PURCHASE COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-122	0	189	0	17	84	32	0	0	32
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	154	0	236	0	9	399	7	0	0	7
3. OTHER	1,216	0	0	0	17	1,233	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	940	0	-47	0	25	918	25	0	0	25
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,005	0	94	0	649	-262	68	0	13	81
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-65	0	47	0	674	656	93	0	13	106

TABLE 6
PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND
TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS
1984-85 to 1988-89

	1984-85	1985-86	1986-87	1987-88	1988-89
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario	39.7%	38.7%	38.1	36.2%	35.1%
Formula	2.3	2.2	2.2	3.0	3.5
Extra Formula	0.4	0.6	1.0	1.4	1.1
MCU Grants	0.0	0.0	0.2	0.1	0.0
Other					
Total Ontario Grants	42.4	41.5	41.5	40.8	39.7
Federal	0.1	0.1	0.1	0.1	0.0
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.9	1.3	0.9
Fees					
Tuition Credit	32.4	31.5	31.8	32.2	34.5
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.0	1.0	1.2	0.5	0.3
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	12.1	14.1	10.3	11.2	10.9
Non-Government Grants & Contracts	0.0	0.0	3.6	3.8	4.0
Sales of Service & Products	7.1	7.4	0.0	0.0	0.0
Investment Income	2.0	1.8	8.5	6.7	7.7
Miscellaneous	1.6	1.9	2.1	3.5	2.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	70.8%	71.6%	69.2%	68.6%	69.4%
Other (including non-credit)	0.1	0.1	0.2	0.1	0.1
Ancillary Enterprises	21.5	22.3	21.6	21.6	22.4
Sponsored Research	0.4	0.5	0.5	0.6	0.4
Trust and Endowment	7.1	5.6	6.4	9.0	7.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.4%	97.2%	97.7%	97.9%	98.0%
Capital	3.6	2.8	2.3	2.1	2.0
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

1984-85 to 1988-89

	1984-85	1985-86	1986-87	1987-88	1988-89
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	43.7%	42.2%	43.3%	42.6%	43.6%
Other Instruction and Research	0.7	0.7	1.1	1.7	2.0
Other Salaries and Wages	22.2	21.8	21.5	21.3	22.8
Total Salaries and Wages	66.6	66.8	65.9	65.6	68.4
Employee Benefits	7.9	7.0	7.0	6.4	5.4
Total Salaries and Benefits	74.5	73.9	73.0	72.1	73.8
Library Acquisitions	2.1	2.7	2.3	2.3	2.3
Equipment and Furniture, Purchase	1.8	2.1	2.2	2.8	1.8
Rental and Maintenance					
Operational Supplies and Expenses	5.8	5.7	5.4	4.8	5.2
Utilities	2.9	2.6	2.4	2.5	2.5
Municipal Taxes	0.3	0.3	0.2	0.4	0.4
Renovations, Alterations and Major Repairs	0.9	1.0	2.2	3.7	1.2
Externally Contracted Services	1.5	1.0	1.0	0.8	1.8
Scholarships, Bursaries, etc.	2.0	1.7	2.0	1.8	2.0
Principal and Interest Repayments	0.3	0.8	0.6	0.7	0.6
Miscellaneous	7.3	7.8	8.7	8.3	8.6
Internal Cost Allocations	0.5	0.3	-0.1	-0.2	-0.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	57.5%	58.1%	57.3%	56.4%	57.1%
Library	7.3	7.8	7.8	7.8	7.8
Academic Central Computing	0.0	0.0	0.0	0.0	0.0
Total Instruction, Library, Ac. Cent. Comp	64.8	65.9	65.1	64.2	64.9
Non-Academic Central Computing	0.0	0.0	0.0	0.0	0.0
Student Services	4.1	3.2	4.0	3.9	3.9
Administration	14.7	15.0	14.1	13.7	13.7
Physical Plant	13.4	12.3	13.5	15.0	15.0
Other	3.0	3.6	3.3	3.1	3.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	74.5%	75.1%	75.0%	75.2%	74.2%
Other (including non-credit)	0.3	0.2	0.2	0.2	0.1
Ancillary Enterprises	21.6	20.7	20.5	20.6	21.6
Sponsored Research	0.4	0.6	0.4	0.4	0.5
Trust and Endowment	3.3	3.5	3.8	3.5	3.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	95.1%	98.6%	98.3%	99.4%	99.6%
Capital	4.9	1.2	1.7	0.6	0.4
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

HUNTINGTON



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	979	0	0	356	0	1,335	0	1	20	122
2. TOTAL EXPENSE (FROM TABLE 3)	985	0	0	381	0	1,366	0	7	43	0
3. NET REVENUE (EXPENSE)	-6	0	0	-25	0	-31	0	-6	-23	122
4. NET RECONCILING ITEMS	73	0	0	-38	0	35	0	6	0	-41
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	67	0	0	-63	0	4	0	0	-23	81
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-36	0	0	63	0	27	0	1	-28	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	31	0	0	0	0	31	0	1	-51	81
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	16	0	0	0	13	29	0	-1	130	1,139
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	47	0	0	0	13	60	0	0	79	1,220

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU		595	0	0	595	0	0	0	0
(I) FORMULA		169	0	0	169	0	0	0	0
(II) EXTRA FORMULA		12	0	0	12	0	0	0	0
(III) OTHER MCU GRANTS									
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		776	0	0	776	0	0	0	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		191	0	0	191	0	0	191	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		8	0	311	319	0	0	319	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		1	0	0	1	0	1	8	2
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	45	45	0	0	45	0
7. INVESTMENT INCOME		3	0	0	3	0	0	17	120
8. MISCELLANEOUS		0	0	0	0	0	0	0	0
TOTAL		979	0	356	1,335	0	1	1,356	122

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	462 0 158	0 0 0	0 0 113	462 0 271	0 0 0	0 0 0	0 0 0	462 0 271
TOTAL SALARIES AND WAGES	620	0	113	733	0	0	0	733
2. EMPLOYEE BENEFITS	74	0	19	93	0	0	0	93
TOTAL SALARIES AND BENEFITS	694	0	132	826	0	0	0	826
3. LIBRARY ACQUISITIONS	0	0	0	0	0	0	8	8
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	33	33	0	0	16	49
5. OPERATIONAL SUPPLIES AND EXPENSES	92	0	50	142	0	0	0	142
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	66	66	0	0	0	66
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	40	40	0	0	0	40
10. EXTERNALLY CONTRACTED SERVICES	154	0	0	154	0	0	0	154
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	7	0	7
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	44	44	0	0	19	63
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	45	0	16	61	0	0	0	61
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	985	0	381	1,366	0	7	43	1,416

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	462 0 0	0 0 0	462 0 0	0 0 0	0 0 0	0 0 0	0 0 158	0 0 0	0 0 0	462 0 158
TOTAL SALARIES AND WAGES	462	0	462	0	0	0	158	0	0	620
2. EMPLOYEE BENEFITS	55	0	55	0	0	0	19	0	0	74
TOTAL SALARIES AND BENEFITS	517	0	517	0	0	0	177	0	0	694
3. LIBRARY ACQUISITIONS	0	0	0	0	0	0	0	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	55	0	55	0	0	0	37	0	0	92
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	49	0	49	0	0	0	103	0	0	154
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	14	0	14	0	0	0	31	0	0	45
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	635	0	635	0	0	0	350	0	0	985
CENTRAL COMPUTING COSTS: ACADEMIC 0 NON-ACADEMIC 0 TOTAL 0										

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER* (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	13	13
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	13	13

* Other Ancillary funds are from a previous year's special summer residence program.

SUDBURY



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,516	0	0	507	0	2,023	7	214	0	360
2. TOTAL EXPENSE (FROM TABLE 3)	1,597	0	0	434	0	2,031	19	12	0	0
3. NET REVENUE (EXPENSE)	-81	0	0	73	0	-8	-12	202	0	360
4. NET RECONCILING ITEMS	163	0	0	-170	0	-7	2	-2	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	82	0	0	-97	0	-15	-10	200	0	360
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	31	0	0	95	0	126	0	-159	0	33
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	113	0	0	-2	0	111	-10	41	0	393
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	59	0	0	-6	0	53	39	86	0	1,681
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	172	0	0	-8	0	164	29	127	0	2,074

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU	(I) FORMULA	741	0	0	741	0	0	741	0
	(II) EXTRA FORMULA	296	0	0	296	0	0	296	0
	(III) OTHER MCU GRANTS	96	0	0	96	0	0	96	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	2	2	0
TOTAL ONTARIO GRANTS		1,133	0	0	1,133	0	2	1,135	0
(C) FEDERAL		9	0	0	9	7	0	16	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS		322	0	0	322	0	0	322	0
		0	0	0	0	0	0	0	0
		5	0	351	356	0	0	356	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		21	0	0	21	0	5	27	360
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	156	156	0	0	156	0
7. INVESTMENT INCOME		24	0	0	24	0	200	224	0
8. MISCELLANEOUS		2	0	0	2	0	6	8	0
TOTAL		1,516	0	507	2,023	7	214	2,244	360

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

TYPE OF FUND		GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	784 7 298	0 0 0	0 0 165	784 7 463	0 0 0	0 0 0	0 0 0	784 7 463
TOTAL SALARIES AND WAGES	1,089	0	165	1,254	0	0	0	1,254
2. EMPLOYEE BENEFITS	89	0	7	96	0	0	0	96
TOTAL SALARIES AND BENEFITS	1,178	0	172	1,350	0	0	0	1,350
3. LIBRARY ACQUISITIONS	25	0	0	25	0	0	0	25
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	20	0	1	21	0	0	0	21
5. OPERATIONAL SUPPLIES AND EXPENSES	44	0	5	49	19	12	0	80
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	62	0	46	108	0	0	0	108
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	30	0	154	184	0	0	0	184
10. EXTERNALLY CONTRACTED SERVICES	144	0	0	144	0	0	0	144
11. SCHOLARSHIPS, BURSARIES, ETC.	43	0	0	43	0	0	0	43
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	51	51	0	0	0	51
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	51	0	5	56	0	0	0	56
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,597	0	434	2,031	19	12	0	2,062

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	784 7 0	0 0 0	784 7 0	0 0 58	0 0 0	0 0 0	0 0 196	0 0 44	0 0 0	784 7 298
TOTAL SALARIES AND WAGES	791	0	791	58	0	0	196	44	0	1,089
2. EMPLOYEE BENEFITS	64	0	64	9	0	0	15	1	0	89
TOTAL SALARIES AND BENEFITS	855	0	855	67	0	0	211	45	0	1,178
3. LIBRARY ACQUISITIONS	0	0	0	25	0	0	0	0	0	25
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	5	0	0	15	0	0	20
5. OPERATIONAL SUPPLIES AND EXPENSES	20	0	20	0	0	0	24	0	0	44
5. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	62	0	62
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	30	0	30
10. EXTERNALLY CONTRACTED SERVICES	30	0	30	0	0	0	114	0	0	144
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	43	0	0	0	43
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	12	0	12	0	0	0	34	5	0	51
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	917	0	917	97	0	43	398	142	0	1,597
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



THORNELOE



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	686	0	0	134	0	820	0	26	14	860
2. TOTAL EXPENSE (FROM TABLE 3)	484	0	0	122	0	606	0	5	0	611
3. NET REVENUE (EXPENSE)	202	0	0	12	0	214	0	21	14	249
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	202	0	0	12	0	214	0	21	14	249
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-202	0	0	-12	0	-214	0	0	214	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	21	228	249
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	312	203	515
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	333	431	764

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		253	0	0	253	0	0	0	253	0
(II) EXTRA FORMULA		153	0	0	153	0	0	0	153	0
(III) OTHER MCU GRANTS		3	0	0	3	0	0	0	3	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		409	0	0	409	0	0	0	409	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		250	0	0	250	0	0	0	250	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	134	134	0	0	0	134	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		7	0	0	7	0	0	0	7	15
5. NON-GOVT. GRANTS & CONTRACTS		2	0	0	2	0	0	0	2	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		18	0	0	18	0	26	14	58	32
8. MISCELLANEOUS		0	0	0	0	0	0	0	0	0
TOTAL		586	0	134	820	0	26	14	860	47

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	230 0 87	0 0 0	0 0 41	230 0 128	0 0 0	0 0 0	0 0 0	230 0 128
TOTAL SALARIES AND WAGES	317	0	41	358	0	0	0	358
2. EMPLOYEE BENEFITS	35	0	8	43	0	0	0	43
TOTAL SALARIES AND BENEFITS	352	0	49	401	0	0	0	401
3. LIBRARY ACQUISITIONS	4	0	0	4	0	0	0	4
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3	0	0	3	0	0	0	3
5. OPERATIONAL SUPPLIES AND EXPENSES	57	0	0	57	0	0	0	57
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	27	27	0	0	0	27
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	16	16	0	0	0	16
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	5	0	5
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	22	22	0	0	0	22
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	68	0	8	76	0	0	0	76
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	484	0	122	606	0	5	0	611

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	230	0	230	0	0	0	0	0	0	0	230
	0	0	0	0	0	0	0	0	0	0	0
	10	0	10	0	0	0	0	77	0	0	87
	TOTAL SALARIES AND WAGES										
2. EMPLOYEE BENEFITS	26	0	26	0	0	0	0	9	0	0	35
TOTAL SALARIES AND BENEFITS											352
3. LIBRARY ACQUISITIONS	0	0	0	4	0	0	0	0	0	0	4
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	0	3	0	0	3
5. OPERATIONAL SUPPLIES AND EXPENSES	42	0	42	0	0	0	0	15	0	0	57
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1	0	1	0	0	0	0	67	0	0	68
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	0
TOTAL	309	0	309	4	0	0	0	171	0	0	484
CENTRAL COMPUTING COSTS:											
ACADEMIC											
NON-ACADEMIC											
TOTAL											

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (1)	PURCHASE COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



McMASTER DIVINITY



TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER DIVINITY (McMASTER)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES			SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)							
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	797	0	6	0	0	803	0	303	0	1,106	818
2. TOTAL EXPENSE (FROM TABLE 3)	979	0	3	0	0	982	0	252	0	1,234	0
3. NET REVENUE (EXPENSE)	-162	0	3	0	0	-179	0	51	0	-126	818
4. NET RECONCILING ITEMS	164	0	0	0	0	164	0	0	0	164	-164
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-16	0	3	0	0	-15	0	51	0	36	654
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	147	0	-3	0	0	144	0	-144	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	129	0	0	0	0	129	0	-93	0	36	654
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,310	0	0	0	0	2,310	0	86	0	2,398	3,034
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,439	0	0	0	0	2,439	0	-5	0	2,434	3,688

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1968
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: McMASTER DIVINITY (McMASTER)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		144	0	0	144	0	0	0	0
(II) EXTRA FORMULA		4	0	0	4	0	0	0	0
(III) OTHER MCU GRANTS		3	0	0	3	0	0	0	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		151	0	0	151	0	0	0	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		124	0	0	124	0	0	0	0
(B) TUITION NON-CREDIT		0	6	0	6	0	0	0	0
(C) MISCELLANEOUS		0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		56	0	0	56	0	23	0	618
5. NON-GOVT. GRANTS & CONTRACTS		220	0	0	220	0	56	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		109	0	0	109	0	224	0	200
8. MISCELLANEOUS		135	0	0	135	0	0	0	0
TOTAL		797	6	0	803	0	303	0	818

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER DIVINITY (McMASTER)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		427 0 197	0 0 0	0 0 0	427 0 197	0 0 0	0 0 0	0 0 0	427 0 197
TOTAL SALARIES AND WAGES		624	0	0	624	0	0	0	624
2. EMPLOYEE BENEFITS		85	0	0	85	0	0	0	85
TOTAL SALARIES AND BENEFITS		709	0	0	709	0	0	0	709
3. LIBRARY ACQUISITIONS		0	0	0	0	0	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		12	0	0	12	0	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES		28	3	0	31	0	0	0	31
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		42	0	0	42	0	0	0	42
8. MUNICIPAL TAXES		3	0	0	3	0	0	0	3
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		8	0	0	8	0	0	0	8
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	189	0	189
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		177	0	0	177	0	63	0	240
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		979	3	0	982	0	252	0	1,234

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: McMASTER DIVINITY (McMASTER)

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	427 0 0	0 0 0	427 0 0	0 0 0	0 0 0	0 0 0	0 0 150	0 0 47	0 0 0	427 0 197
TOTAL SALARIES AND WAGES	427	0	427	0	0	0	150	47	0	624
2. EMPLOYEE BENEFITS	59	0	59	0	0	0	21	5	0	85
TOTAL SALARIES AND BENEFITS	486	0	486	0	0	0	171	52	0	709
3. LIBRARY ACQUISITIONS	0	0	0	0	0	0	0	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5	0	5	0	0	0	2	5	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES	26	0	26	0	0	0	0	2	0	28
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	42	0	42
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	3	0	3
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	8	0	8
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	103	0	103	0	0	0	73	1	0	177
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	620	0	620	0	0	0	246	113	0	979
CENTRAL COMPUTING COSTS:										
				ACADEMIC		0				
				NON-ACADEMIC		0				
				TOTAL		0				

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER DIVINITY (McMASTER)

	OPERATING					ANCILLARY ENTERPRISES		
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0

UNIVERSITE SAINT PAUL



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		OTHER (NON- PRIATED (3)	ANCILLARY ENTERPRISES			SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)		UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)						
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	6,051	0	0	2,267	0	8,318	55	516	0	8,891	56
2. TOTAL EXPENSE (FROM TABLE 3)	6,322	0	0	2,086	0	8,408	68	182	0	8,658	0
3. NET REVENUE (EXPENSE)	-271	0	0	181	0	-90	-13	336	0	233	56
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-271	0	0	181	0	-90	-13	336	0	233	56
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	271	0	0	-181	0	90	25	-115	0	0	0
7. NET VARIATION IN APPROPRIATION; PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	12	221	0	233	56
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	25	442	0	467	736
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	37	663	0	700	792

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		2,121	0	0	2,121	0	0	2,121	0
(II) EXTRA FORMULA		983	0	0	983	0	0	983	0
(III) OTHER MCU GRANTS		114	0	0	114	0	0	114	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		3,218	0	0	3,218	0	0	3,218	0
(C) FEDERAL		0	0	2	2	55	0	57	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		976	0	0	976	0	0	976	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		12	0	533	545	0	0	545	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		1,845	0	85	1,930	0	409	2,339	56
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	1,647	1,647	0	0	1,647	0
7. INVESTMENT INCOME		0	0	0	0	0	109	109	0
8. MISCELLANEOUS		0	0	0	0	0	0	0	0
TOTAL		6,051	0	2,267	8,318	55	518	8,891	56

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES		2,975	0	0	2,975	0	1	0
(A) ACADEMIC RANKS		20	0	0	20	17	6	0
(B) OTHER INSTRUCTION AND RESEARCH		1,898	0	951	2,849	0	0	0
(C) OTHER SALARIES AND WAGES								
TOTAL SALARIES AND WAGES		4,893	0	951	5,844	17	9	0
2. EMPLOYEE BENEFITS		417	0	90	507	0	0	0
TOTAL SALARIES AND BENEFITS		5,310	0	1,041	6,351	17	9	0
3. LIBRARY ACQUISITIONS		232	0	0	232	40	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		146	0	35	181	0	8	0
5. OPERATIONAL SUPPLIES AND EXPENSES		184	0	177	361	2	4	0
6. COST OF GOODS SOLD		0	0	742	742	0	0	0
7. UTILITIES		122	0	68	190	0	0	0
8. MUNICIPAL TAXES		2	0	3	5	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		25	0	0	25	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		50	0	0	50	0	161	0
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0
15. MISCELLANEOUS		251	0	20	271	9	0	0
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0
TOTAL		6,322	0	2,086	8,408	68	182	0
								6,658

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES	(A) ACADEMIC RANKS	2,975	0	2,975	0	0	0	0	0	0	2,975
	(B) OTHER INSTRUCTION AND RESEARCH	20	0	20	0	0	0	0	0	0	20
	(C) OTHER SALARIES AND WAGES	597	0	597	494	0	38	495	274	0	1,898
TOTAL SALARIES AND WAGES		3,592	0	3,592	494	0	38	495	274	0	4,893
2. EMPLOYEE BENEFITS		308	0	308	44	0	2	36	27	0	417
	TOTAL SALARIES AND BENEFITS	3,900	0	3,900	538	0	40	531	301	0	5,310
3. LIBRARY ACQUISITIONS		0	0	0	232	0	0	0	0	0	232
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		64	0	64	57	0	0	18	7	0	146
5. OPERATIONAL SUPPLIES AND EXPENSES		107	0	107	-16	0	1	44	48	0	184
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	0
7. UTILITIES		0	0	0	0	0	0	0	122	0	122
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	2	0	2
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		0	0	0	0	0	0	0	25	0	25
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	50	0	0	0	50
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS		100	0	100	1	0	0	93	8	49	251
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0	0	0
TOTAL		4,171	0	4,171	812	0	91	686	513	49	6,322
CENTRAL COMPUTING COSTS:											
ACADEMIC		0									
NON-ACADEMIC		0									
TOTAL		0									

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

	OPERATING					ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0

QUEEN'S THEOLOGICAL



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS		TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING UNAPPRO- PRIATED (1)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,260	0	0	0	1,260	0	-28	0	16
2. TOTAL EXPENSE (FROM TABLE 3)	1,243	0	0	0	1,243	0	0	0	0
3. NET REVENUE (EXPENSE)	17	0	0	0	17	0	-28	0	16
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	17	0	0	0	17	0	-28	0	16
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	17	0	0	0	17	0	-28	0	16
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	120	313	0	0	433	0	702	0	518
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	137	313	0	0	450	0	674	0	534

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS	(A) ONTARIO MCU								
	(I) FORMULA	225	0	0	225	0	0	0	0
	(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
	(III) OTHER MCU GRANTS	0	0	0	0	0	0	0	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0
	TOTAL ONTARIO GRANTS	225	0	0	225	0	0	225	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES	(A) TUITION CREDIT	88	0	0	88	0	0	88	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		17	0	0	17	0	0	17	16
5. NON-GOVT. GRANTS & CONTRACTS		124	0	0	124	0	0	124	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		255	0	0	255	0	-28	227	0
8. MISCELLANEOUS		551	0	0	551	0	0	551	0
TOTAL		1,260	0	0	1,260	0	-28	1,232	16

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	676 0 128	0 0 0	0 0 0	676 0 128	0 0 0	0 0 0	0 0 0	676 0 128
TOTAL SALARIES AND WAGES	804	0	0	804	0	0	0	804
2. EMPLOYEE BENEFITS	94	0	0	94	0	0	0	94
TOTAL SALARIES AND BENEFITS	898	0	0	898	0	0	0	898
3. LIBRARY ACQUISITIONS	27	0	0	27	0	0	0	27
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7	0	0	7	0	0	0	7
5. OPERATIONAL SUPPLIES AND EXPENSES	23	0	0	23	0	0	0	23
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	74	0	0	74	0	0	0	74
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	214	0	0	214	0	0	0	214
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,243	0	0	1,243	0	0	0	1,243

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)						
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	676 0 0	0 0 0	676 0 0	0 0 0	0 0 0	0 0 128	0 0 0	0 0 0	676 0 128
TOTAL SALARIES AND WAGES	676	0	676	0	0	128	0	0	804
2. EMPLOYEE BENEFITS	79	0	79	0	0	15	0	0	94
TOTAL SALARIES AND BENEFITS	755	0	755	0	0	143	0	0	898
3. LIBRARY ACQUISITIONS	0	0	0	27	0	0	0	0	27
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	2	5	0	0	7
5. OPERATIONAL SUPPLIES AND EXPENSES	23	0	23	0	0	0	0	0	23
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	74	0	0	0	74
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	164	0	164	0	1	49	0	0	214
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0
TOTAL	942	0	942	27	77	197	0	0	1,243
CENTRAL COMPUTING COSTS:									
				ACADEMIC	0				
				NON-ACADEMIC	0				
				TOTAL	0				

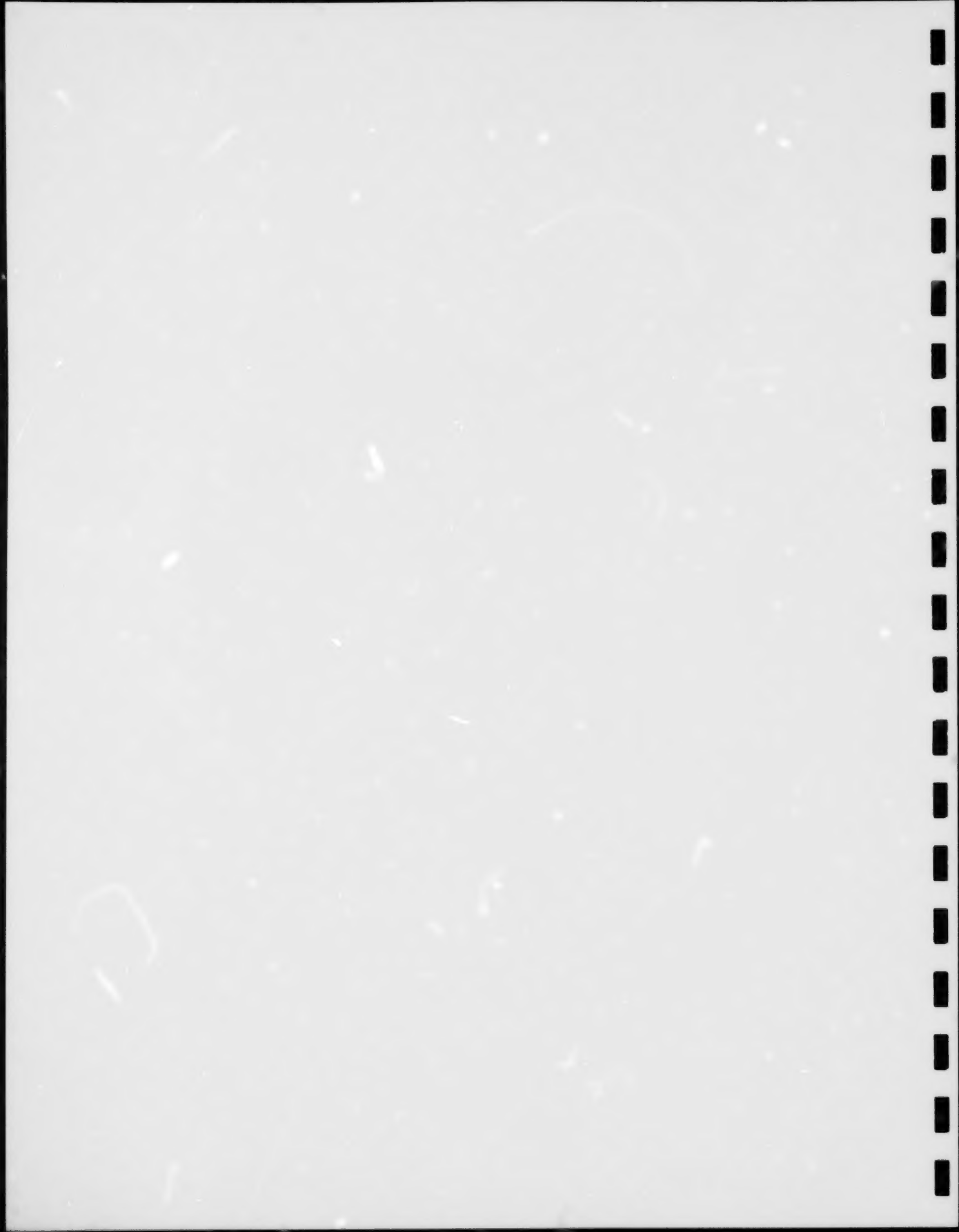
TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	313	313	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	313	313	0	0	0	0

* Other Operating funds are for specific purposes.



KNOX



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KNOX COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1) (2)	OTHER (NON- CREDIT) (3) (3)	UNAPPRO- PRIATED (4) (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5) (5)	SUBTOTAL (6) (6)	SPONSORED RESEARCH (7) (7)	TRUST AND ENDOWMENT (8) (8)	CAPITAL (9) (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,090	0	0	515	0	1,605	0	247	146	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,230	0	0	563	0	1,793	0	178	4	0
3. NET REVENUE (EXPENSE)	-140	0	0	-48	0	-188	0	69	142	0
4. NET RECONCILING ITEMS	-48	0	0	48	0	0	0	-69	-18	87
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-188	0	0	0	0	-188	0	0	124	87
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	385	0	0	0	0	385	0	0	-414	29
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	197	0	0	0	0	197	0	0	-290	116
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	825	0	0	0	0	825	0	0	1,221	1,706
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,023	0	0	0	0	1,023	0	0	931	1,822

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KNOX COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS	(A) ONTARIO MCU								
	(I) FORMULA	316	0	0	316	0	0	316	0
	(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
	(III) OTHER MCU GRANTS	23	0	0	23	0	0	23	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0
	TOTAL ONTARIO GRANTS	339	0	0	339	0	0	339	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES	(A) TUITION CREDIT	32	0	0	32	0	0	32	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	0	0	493	493	0	0	493	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		23	0	0	23	0	92	149	0
5. NON-GOVT. GRANTS & CONTRACTS		548	0	0	548	0	0	548	0
6. SALES OF SERVICE AND PRODUCTS		0	0	22	22	0	0	22	0
7. INVESTMENT INCOME		101	0	0	101	0	155	368	0
8. MISCELLANEOUS		47	0	0	47	0	0	47	0
TOTAL		1,090	0	515	1,605	0	247	1,998	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KNOX COLLEGE (TORONTO)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	439 102 296	0 0 0	0 0 207	439 102 503	0 0 0	18 0 0	0 0 0
TOTAL SALARIES AND WAGES	837	0	207	1,044	0	18	0
2. EMPLOYEE BENEFITS	82	0	86	168	0	0	0
TOTAL SALARIES AND BENEFITS	919	0	293	1,212	0	18	0
3. LIBRARY ACQUISITIONS	31	0	0	31	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4	0	5	9	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	110	0	34	144	0	0	0
6. COST OF GOODS SOLD	0	0	162	162	0	0	0
7. UTILITIES	33	0	69	102	0	0	0
8. MUNICIPAL TAXES	11	0	0	11	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	1
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	141	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	122	0	0	122	0	19	3
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0
TOTAL	1,230	0	563	1,793	0	178	4
							1,975

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: KNOX COLLEGE (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	439 102 0	0 0 0	439 102 0	0 0 85	0 0 0	0 0 0	0 0 211	0 0 0	0 0 0	439 102 296
TOTAL SALARIES AND WAGES	541	0	541	85	0	0	211	0	0	837
2. EMPLOYEE BENEFITS	40	0	40	17	0	0	25	0	0	82
TOTAL SALARIES AND BENEFITS	581	0	581	102	0	0	236	0	0	919
3. LIBRARY ACQUISITIONS	0	0	0	31	0	0	0	0	0	31
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	2	2	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	0	0	0	22	0	0	51	37	0	110
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	33	0	33
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	11	0	11
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	0	0	0	0	0	9	77	21	15	122
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	581	0	581	155	0	9	366	104	15	1,230
	CENTRAL COMPUTING COSTS:									
	ACADEMIC			0						
	NON-ACADEMIC			0						
	TOTAL			0						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KNOX COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

REGIS



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: REGIS COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)		SPONSORED RESEARCH (7)	TRUST AND CAPITAL ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,249	0	0	0	0	2,249	0	0	0	2,249	0
2. TOTAL EXPENSE (FROM TABLE 3)	2,056	0	0	0	0	2,056	0	0	0	2,056	0
3. NET REVENUE (EXPENSE)	193	0	0	0	0	193	0	0	0	193	0
4. NET RECONCILING ITEMS	-29	0	0	0	0	-29	0	0	0	-29	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	164	0	0	0	0	164	0	0	0	164	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-76	0	0	0	0	-76	0	0	0	-76	76
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	88	0	0	0	0	88	0	0	0	88	76
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-719	0	0	8	0	-711	0	0	0	-711	302
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-631	0	0	8	0	-623	0	0	0	-623	378

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: REGIS COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU	(I) FORMULA	108	0	0	108	0	0	0	108	0
	(II) EXTRA FORMULA	35	0	0	35	0	0	0	35	0
	(III) OTHER MCU GRANTS	23	0	0	23	0	0	0	23	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		166	0	0	166	0	0	0	166	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS	(A) TUITION CREDIT	474	0	0	474	0	0	0	474	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		1,494	0	0	1,494	0	0	0	1,494	0
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		95	0	0	95	0	0	0	95	0
8. MISCELLANEOUS		20	0	0	20	0	0	0	20	0
TOTAL		2,249	0	0	2,249	0	0	0	2,249	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: REGIS COLLEGE (TORONTO)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS				
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		925 0 358	0 0 0	0 0 0	925 0 358	0 0 0	0 0 0	0 0 0	925 0 358
TOTAL SALARIES AND WAGES		1,283	0	0	1,283	0	0	0	1,283
2. EMPLOYEE BENEFITS		61	0	0	61	0	0	0	61
TOTAL SALARIES AND BENEFITS		1,344	0	0	1,344	0	0	0	1,344
3. LIBRARY ACQUISITIONS		33	0	0	33	0	0	0	33
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		28	0	0	28	0	0	0	28
5. OPERATIONAL SUPPLIES AND EXPENSES		170	0	0	170	0	0	0	170
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		28	0	0	28	0	0	0	28
8. MUNICIPAL TAXES		12	0	0	12	0	0	0	12
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		42	0	0	42	0	0	0	42
12. PRINCIPAL AND INTEREST REPAYMENTS		58	0	0	58	0	0	0	58
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		341	0	0	341	0	0	0	341
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		2,056	0	0	2,056	0	0	0	2,056

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: REGIS COLLEGE (TORONTO)

OBJECT OF EXPENSE	FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		925 0 0	0 0 0	925 0 0	0 0 52	0 0 0	0 0 0	0 0 179	0 0 100	0 0 27	925 0 358
TOTAL SALARIES AND WAGES		925	0	925	52	0	0	179	100	27	1,283
2. EMPLOYEE BENEFITS		38	0	38	5	0	0	11	6	1	61
TOTAL SALARIES AND BENEFITS		963	0	963	57	0	0	190	106	28	1,344
3. LIBRARY ACQUISITIONS		0	0	0	33	0	0	0	0	0	33
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		0	0	0	0	0	0	3	25	0	28
5. OPERATIONAL SUPPLIES AND EXPENSES		50	0	50	7	0	0	82	16	15	170
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	0
7. UTILITIES		0	0	0	0	0	0	0	28	0	28
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	12	0	12
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	42	0	0	0	42
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	58	0	0	58
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS		1	0	1	25	0	0	71	243	1	341
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0	0	0
TOTAL		1,014	0	1,014	122	0	42	404	430	44	2,056
		CENTRAL COMPUTING COSTS:									
					ACADEMIC		0				
					NON-ACADEMIC		0				
					TOTAL		0				

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: REGIS COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



ST. AUGUSTINE'S



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	486	0	0	381	0	867	0	14	799	26
2. TOTAL EXPENSE (FROM TABLE 3)	1,499	0	0	302	0	1,801	0	13	1,917	0
3. NET REVENUE (EXPENSE)	-1,013	0	0	79	0	-934	0	1	596	26
4. NET RECONCILING ITEMS	210	0	0	-79	0	131	0	0	-131	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-803	0	0	0	0	-803	0	1	565	26
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	803	0	0	0	0	803	0	0	-803	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	1	-238	26
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	6	360	1,037
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	7	122	1,063

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU	(I) FORMULA	198	0	0	198	0	0	198	0
	(II) EXTRA FORMULA	14	0	0	14	0	0	14	0
	(III) OTHER MCU GRANTS	4	0	0	4	0	0	4	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		216	0	0	216	0	0	216	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS	(A) TUITION CREDIT	114	0	0	114	0	0	114	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	8	0	230	238	0	0	238	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		97	0	0	97	0	14	195	8
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	570	0
6. SALES OF SERVICE AND PRODUCTS		0	0	53	53	0	0	53	0
7. INVESTMENT INCOME		51	0	0	51	0	0	145	18
8. MISCELLANEOUS		0	0	98	98	0	0	98	0
TOTAL		486	0	381	867	0	14	1,680	26

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		253	0	0	253	0	0	0	253
(B) OTHER INSTRUCTION AND RESEARCH		0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES		481	0	133	614	0	0	0	614
TOTAL SALARIES AND WAGES		734	0	133	867	0	0	0	867
2. EMPLOYEE BENEFITS		45	0	10	55	0	0	0	55
TOTAL SALARIES AND BENEFITS		779	0	143	922	0	0	0	922
3. LIBRARY ACQUISITIONS		22	0	0	22	0	0	0	22
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		35	0	0	35	0	0	0	35
5. OPERATIONAL SUPPLIES AND EXPENSES		93	0	109	202	0	13	0	215
6. COST OF GOODS SOLD		0	0	24	24	0	0	0	24
7. UTILITIES		94	0	0	94	0	0	0	94
8. MUNICIPAL TAXES		7	0	0	7	0	0	0	7
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		0	0	0	0	0	0	24	24
10. EXTERNALLY CONTRACTED SERVICES		12	0	0	12	0	0	0	12
11. SCHOLARSHIPS, BURSARIES, ETC.		318	0	0	318	0	0	0	318
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	77	77
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		139	0	26	165	0	0	2	167
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		1,499	0	302	1,801	0	13	103	1,917

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)						
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	253 0 23	0 0 0	253 0 23	0 0 57	0 0 0	0 0 171	0 0 230	0 0 0	253 0 481
TOTAL SALARIES AND WAGES	276	0	276	57	0	171	230	0	734
2. EMPLOYEE BENEFITS	7	0	7	4	0	13	21	0	45
TOTAL SALARIES AND BENEFITS	283	0	283	61	0	184	251	0	779
3. LIBRARY ACQUISITIONS	0	0	0	22	0	0	0	0	22
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7	0	7	7	0	14	7	0	35
5. OPERATIONAL SUPPLIES AND EXPENSES	6	0	6	7	0	10	70	0	93
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	94	0	94
8. MUNICIPAL TAXES	0	0	0	0	0	0	7	0	7
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	12	0	12
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	318	0	0	0	318
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	69	0	69	0	17	23	30	0	139
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0
TOTAL	365	0	365	97	0	335	471	0	1,499
CENTRAL COMPUTING COSTS:									
				ACADEMIC		0			
				NON-ACADEMIC		0			
				TOTAL		0			

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



ST. MICHAEL'S



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	9,000	0	83	2,681	0	11,764	0	1,385	0	271
2. TOTAL EXPENSE (FROM TABLE 3)	10,564	0	85	2,898	0	13,557	0	668	0	0
3. NET REVENUE (EXPENSE)	-1,564	0	-12	-217	0	-1,783	0	717	0	271
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,564	0	-12	-217	0	-1,783	0	717	0	271
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-21	0	12	188	0	179	0	-13	0	-166
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,585	0	0	-29	0	-1,614	0	704	0	105
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-999	0	0	245	0	-754	0	2,387	0	1,980
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-2,584	0	0	216	0	-2,368	0	3,091	0	2,085

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		943	0	0	943	0	0	0	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		56	0	0	56	0	0	66	0
(B) OTHER ONTARIO GRANTS		0	0	70	70	0	0	0	0
TOTAL ONTARIO GRANTS		1,009	0	70	1,079	0	0	0	0
(C) FEDERAL		7	0	0	7	0	0	0	0
(D) MUNICIPAL		5	0	0	5	0	0	5	0
(E) OTHER		586	0	0	586	0	0	586	0
2. FEES (A) TUITION CREDIT		5,516	0	0	5,516	0	0	5,516	0
(B) TUITION NON-CREDIT		0	32	0	32	0	0	32	0
(C) MISCELLANEOUS		0	0	870	870	0	0	870	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		795	0	0	795	0	973	0	71
5. NON-GOVT. GRANTS & CONTRACTS		784	50	0	834	0	0	834	0
6. SALES OF SERVICE AND PRODUCTS		0	0	1,741	1,741	0	0	0	0
7. INVESTMENT INCOME		184	0	0	184	0	412	0	200
8. MISCELLANEOUS		114	1	0	115	0	0	115	0
TOTAL		9,000	83	2,681	11,764	0	1,385	0	271

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		4,745 244 2,627	0 0 53	0 0 1,455	4,745 244 4,135	0 0 0	0 7 55	0 0 0	4,745 251 4,190
TOTAL SALARIES AND WAGES		7,616	53	1,455	9,124	0	62	0	9,186
2. EMPLOYEE BENEFITS		342	1	66	409	0	7	0	416
TOTAL SALARIES AND BENEFITS		7,958	54	1,521	9,533	0	69	0	9,602
3. LIBRARY ACQUISITIONS		309	18	0	327	0	0	0	327
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		252	0	92	344	0	29	0	373
5. OPERATIONAL SUPPLIES AND EXPENSES		569	1	163	733	0	232	0	965
6. COST OF GOODS SOLD		0	0	570	570	0	0	0	570
7. UTILITIES		322	0	219	541	0	0	0	541
8. MUNICIPAL TAXES		8	0	10	19	0	0	0	19
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		6	0	6	12	0	0	0	12
10. EXTERNALLY CONTRACTED SERVICES		192	0	224	416	0	0	0	416
11. SCHOLARSHIPS, BURSARIES, ETC.		329	0	0	329	0	72	0	401
12. PRINCIPAL AND INTEREST REPAYMENTS		164	0	0	164	0	167	0	331
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		454	22	93	569	0	99	0	668
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		10,564	95	2,898	13,557	0	668	0	14,225

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

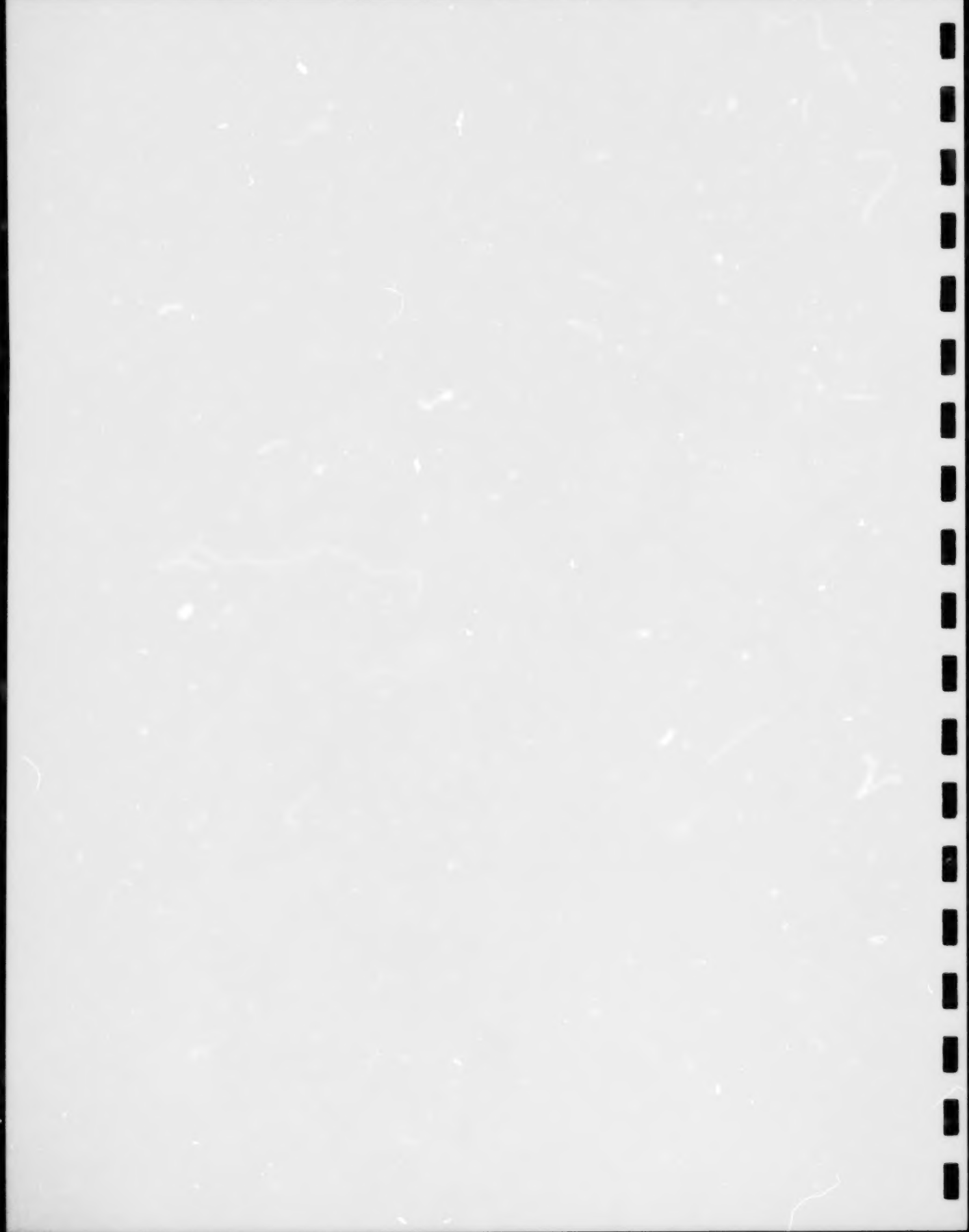
FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	4,745 244 229	0 0 0	4,745 244 229	0 0 581	0 0 0	0 0 106	0 0 1,023	0 0 599	0 0 89	4,745 244 2,627
TOTAL SALARIES AND WAGES	5,218	0	5,218	581	0	106	1,023	599	89	7,616
2. EMPLOYEE BENEFITS	256	0	256	25	0	0	28	25	8	342
TOTAL SALARIES AND BENEFITS	5,474	0	5,474	606	0	106	1,051	624	97	7,958
3. LIBRARY ACQUISITIONS	0	0	0	309	0	0	0	0	0	309
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	105	0	105	72	0	0	35	8	32	252
5. OPERATIONAL SUPPLIES AND EXPENSES	156	0	156	122	0	5	73	175	38	569
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	322	0	322
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9	0	9
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	6	0	6
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	192	0	192
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	329	0	0	0	329
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	164	0	0	164
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	114	0	114	6	0	1	134	95	104	454
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	5,849	0	5,849	1,115	0	441	1,457	1,431	271	10,564
CENTRAL COMPUTING COSTS:			ACADEMIC NON-ACADEMIC TOTAL							
			0 0 0							

TABLE 3

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



TRINITY



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRINITY COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	5,159	0	0	2,496	0	7,655	0	1,270	0	963
2. TOTAL EXPENSE (FROM TABLE 3)	4,674	0	0	2,456	0	7,130	0	459	0	0
3. NET REVENUE (EXPENSE)	485	0	0	40	0	525	0	811	0	963
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	485	0	0	40	0	525	0	811	0	963
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	613	0	0	-40	0	573	0	-558	0	-15
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,098	1,098	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	1,098	0	0	0	1,098	0	253	0	948
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	-1,197	0	0	0	-1,197	0	18,917	0	3,464
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	-99	0	0	0	-99	0	19,170	0	4,412

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRINITY COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		303	0	0	303	0	0	0	0
(II) EXTRA FORMULA		7	0	0	7	0	0	0	0
(III) OTHER MCU GRANTS		14	0	0	14	0	0	0	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		324	0	0	324	0	0	0	0
(C) FEDERAL		0	0	0	0	0	17	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		2,118	0	0	2,118	0	0	0	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	1,967	1,967	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		1,415	0	0	1,415	0	206	0	963
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	529	529	0	0	0	0
7. INVESTMENT INCOME		1,089	0	0	1,089	0	1,047	0	0
8. MISCELLANEOUS		213	0	0	213	0	0	0	0
TOTAL		5,159	0	2,496	7,655	0	1,270	0	963

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRINITY COLLEGE (TORONTO)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		1,395 187 1,476	0 0 0	0 0 708	1,395 187 2,184	0 0 0	12 0 7	0 0 0	1,407 187 2,191
TOTAL SALARIES AND WAGES		3,058	0	708	3,766	0	19	0	3,785
2. EMPLOYEE BENEFITS		412	0	92	504	0	0	0	504
TOTAL SALARIES AND BENEFITS		3,470	0	800	4,270	0	19	0	4,289
3. LIBRARY ACQUISITIONS		82	0	0	82	0	4	0	86
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		84	0	153	237	0	7	0	244
5. OPERATIONAL SUPPLIES AND EXPENSES		181	0	64	245	0	11	0	256
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		177	0	253	430	0	0	0	430
8. MUNICIPAL TAXES		9	0	0	9	0	0	0	9
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		32	0	0	32	0	0	0	32
10. EXTERNALLY CONTRACTED SERVICES		91	0	1,146	1,237	0	0	0	1,237
11. SCHOLARSHIPS, BURSARIES, ETC.		64	0	0	64	0	362	0	426
12. PRINCIPAL AND INTEREST REPAYMENTS		124	0	0	124	0	0	0	124
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		384	0	16	400	0	56	0	456
16. INTERNAL COST ALLOCATIONS		-24	0	24	0	0	0	0	0
TOTAL		4,674	0	2,456	7,130	0	459	0	7,589

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRINITY COLLEGE (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,395	0	1,395	0	0	0	0	0	0	1,395
(B) OTHER INSTRUCTION AND RESEARCH	187	0	187	0	0	0	0	0	0	187
(C) OTHER SALARIES AND WAGES	112	0	112	232	0	120	593	316	103	1,476
TOTAL SALARIES AND WAGES	1,694	0	1,694	232	0	120	593	316	103	3,038
2. EMPLOYEE BENEFITS	232	0	232	24	0	20	80	41	15	412
TOTAL SALARIES AND BENEFITS	1,926	0	1,926	256	0	140	673	357	118	3,470
3. LIBRARY ACQUISITIONS	0	0	0	82	0	0	0	0	0	82
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	27	0	27	12	0	1	21	17	6	84
5. OPERATIONAL SUPPLIES AND EXPENSES	28	0	28	22	0	4	54	31	42	181
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	177	0	177
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9	0	9
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	32	0	32
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	91	0	91
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	64	0	0	0	64
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	124	0	124
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	62	0	62	1	0	13	93	8	207	384
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-24	0	0	-24
TOTAL	2,043	0	2,043	373	0	222	817	846	373	4,674
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRINITY COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER*	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	20	20	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	146	0	0	0	9	155	0	0	0	0
3. OTHER	1,216	0	0	0	17	1,233	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,070	0	0	0	28	1,098	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,364	0	0	0	167	-1,197	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-294	0	0	0	195	-99	0	0	0	0

* Other Operating funds are for improvements and major repairs, \$109 thousand;
Library improvements, \$68 thousand; and the Provost's visitors fund, \$18 thousand.



VICTORIA



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: VICTORIA COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)	
	OPERATING UNAPPRO- PRIATED (1) (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND CAPITAL ENDOWMENT (8) (9)				
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	8,716	0	0	3,734	0	12,450	302	1,351	0	14,103	1,085
2. TOTAL EXPENSE (FROM TABLE 3)	8,656	0	1	3,503	0	12,160	311	671	0	13,142	0
3. NET REVENUE (EXPENSE)	60	0	-1	231	0	290	-9	680	0	961	1,085
4. NET RECONCILING ITEMS	195	0	0	-195	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	255	0	-1	36	0	290	-9	680	0	961	1,085
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-209	0	15	0	0	-194	-28	-678	0	-900	900
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	46	0	14	36	0	96	-37	2	0	61	1,985
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	505	0	-25	-75	0	405	209	4,264	0	4,878	26,867
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	551	0	-11	-39	0	501	172	4,266	0	4,939	28,852

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: VICTORIA COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		1,529	0	0	1,529	0	0	0	1,529	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		21	0	0	21	0	0	0	21	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		1,550	0	0	1,550	0	0	0	1,550	0
(C) FEDERAL		0	0	0	0	302	0	0	302	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		4,747	0	0	4,747	0	0	0	4,747	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		55	0	2,159	2,214	0	0	0	2,214	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		533	0	0	533	0	616	0	1,149	643
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	1,575	1,575	0	0	0	1,575	0
7. INVESTMENT INCOME		1,817	0	0	1,817	0	735	0	2,552	442
8. MISCELLANEOUS		14	0	0	14	0	0	0	14	0
TOTAL		8,716	0	3,734	12,450	302	1,351	0	14,103	1,085

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: VICTORIA COLLEGE (TORONTO)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	4,224 207 2,366	0 0 0	0 0 1,313	4,224 207 3,679	0 90 88	0 0 16	0 0 0	4,224 297 3,783
TOTAL SALARIES AND WAGES	6,797	0	1,313	8,110	178	16	0	8,304
2. EMPLOYEE BENEFITS	218	0	160	378	0	0	0	378
TOTAL SALARIES AND BENEFITS	7,015	0	1,473	8,488	178	16	0	8,682
3. LIBRARY ACQUISITIONS	185	0	0	185	11	0	0	196
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	59	0	59	128	3	16	0	147
5. OPERATIONAL SUPPLIES AND EXPENSES	621	1	340	962	80	9	0	1,051
6. COST OF GOODS SOLD	0	0	810	810	0	0	0	810
7. UTILITIES	379	0	270	649	0	0	0	649
8. MUNICIPAL TAXES	15	0	0	15	0	0	0	15
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	210	0	180	390	0	0	0	390
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	522	0	522
12. PRINCIPAL AND INTEREST REPAYMENTS	19	0	252	271	0	0	0	271
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	245	0	17	262	39	108	0	409
16. INTERNAL COST ALLOCATIONS	-92	0	92	0	0	0	0	0
TOTAL	8,656	1	3,503	12,160	311	671	0	13,142

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: VICTORIA COLLEGE (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	4,224 207 218	0 0 0	4,224 207 218	0 0 612	0 0 0	0 0 93	0 0 608	0 0 709	0 0 126	4,224 207 2,366
TOTAL SALARIES AND WAGES	4,649	0	4,649	612	0	93	608	709	126	6,797
2. EMPLOYEE BENEFITS	146	0	146	18	0	5	20	23	6	218
TOTAL SALARIES AND BENEFITS	4,795	0	4,795	630	0	98	628	732	132	7,015
3. LIBRARY ACQUISITIONS	0	0	0	185	0	0	0	0	0	185
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3	0	3	13	0	1	22	14	6	59
5. OPERATIONAL SUPPLIES AND EXPENSES	158	0	158	25	0	11	88	192	147	621
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	379	0	379
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	15	0	15
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	210	0	210
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	19	19
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	35	0	35	4	0	0	1	29	176	245
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-46	-46	0	0	-92
TOTAL	4,991	0	4,991	857	0	64	693	1,571	480	8,656
CENTRAL COMPUTING COSTS:				ACADEMIC						
				NON-ACADEMIC						
				TOTAL						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: VICTORIA COLLEGE (TORONTO)

	OPERATING					ANCILLARY ENTERPRISES		
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (1) (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (7) (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0

WYCLIFFE



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES			SPONSORED TRUST AND RESEARCH ENDOWMENT (8)	CAPITAL (9)			
	UNAPPRO- PRIATED (1)	APPRO- (2)		UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)						
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	965	0	0	356	0	1,323	0	736	0	2,061	7
2. TOTAL EXPENSE (FROM TABLE 3)	1,289	0	0	111	0	1,400	0	531	0	1,931	0
3. NET REVENUE (EXPENSE)	-324	0	0	247	0	-77	0	207	0	130	7
4. NET RECONCILING ITEMS	247	0	0	-247	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-77	0	0	0	0	-77	0	207	0	130	7
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-144	0	-144	144
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	113	-113	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	36	-113	0	0	0	-77	0	63	0	-14	151
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,391	325	0	0	0	1,716	0	233	0	1,949	2,822
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,427	212	0	0	0	1,639	0	296	0	1,935	2,973

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU	(I) FORMULA	241	0	0	241	0	0	241	0
	(II) EXTRA FORMULA	29	0	0	29	0	0	29	0
	(III) OTHER MCU GRANTS	20	0	0	20	0	0	20	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0
	TOTAL ONTARIO GRANTS	290	0	0	290	0	0	290	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS		182	0	0	182	0	0	182	0
		0	0	0	0	0	0	0	0
		0	0	358	358	0	0	358	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		165	0	0	165	0	470	635	7
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		254	0	0	254	0	268	522	0
8. MISCELLANEOUS		74	0	0	74	0	0	74	0
TOTAL		965	0	358	1,323	0	738	2,061	7

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	314 41 325	0 0 0	0 0 0	314 41 325	0 0 0	10 0 0	0 0 0	324 41 325
TOTAL SALARIES AND WAGES	680	0	0	680	0	10	0	690
2. EMPLOYEE BENEFITS	100	0	0	100	0	0	0	100
TOTAL SALARIES AND BENEFITS	780	0	0	780	0	10	0	790
3. LIBRARY ACQUISITIONS	39	0	0	39	0	0	0	39
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	20	0	0	20	0	6	0	26
5. OPERATIONAL SUPPLIES AND EXPENSES	119	0	0	119	0	5	0	124
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	72	0	0	72	0	0	0	72
8. MUNICIPAL TAXES	9	0	0	9	0	0	0	9
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	119	0	0	119	0	0	0	119
10. EXTERNALLY CONTRACTED SERVICES	0	0	111	111	0	0	0	111
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	267	0	267
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	131	0	0	131	0	243	0	374
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,289	0	111	1,400	0	531	0	1,931

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

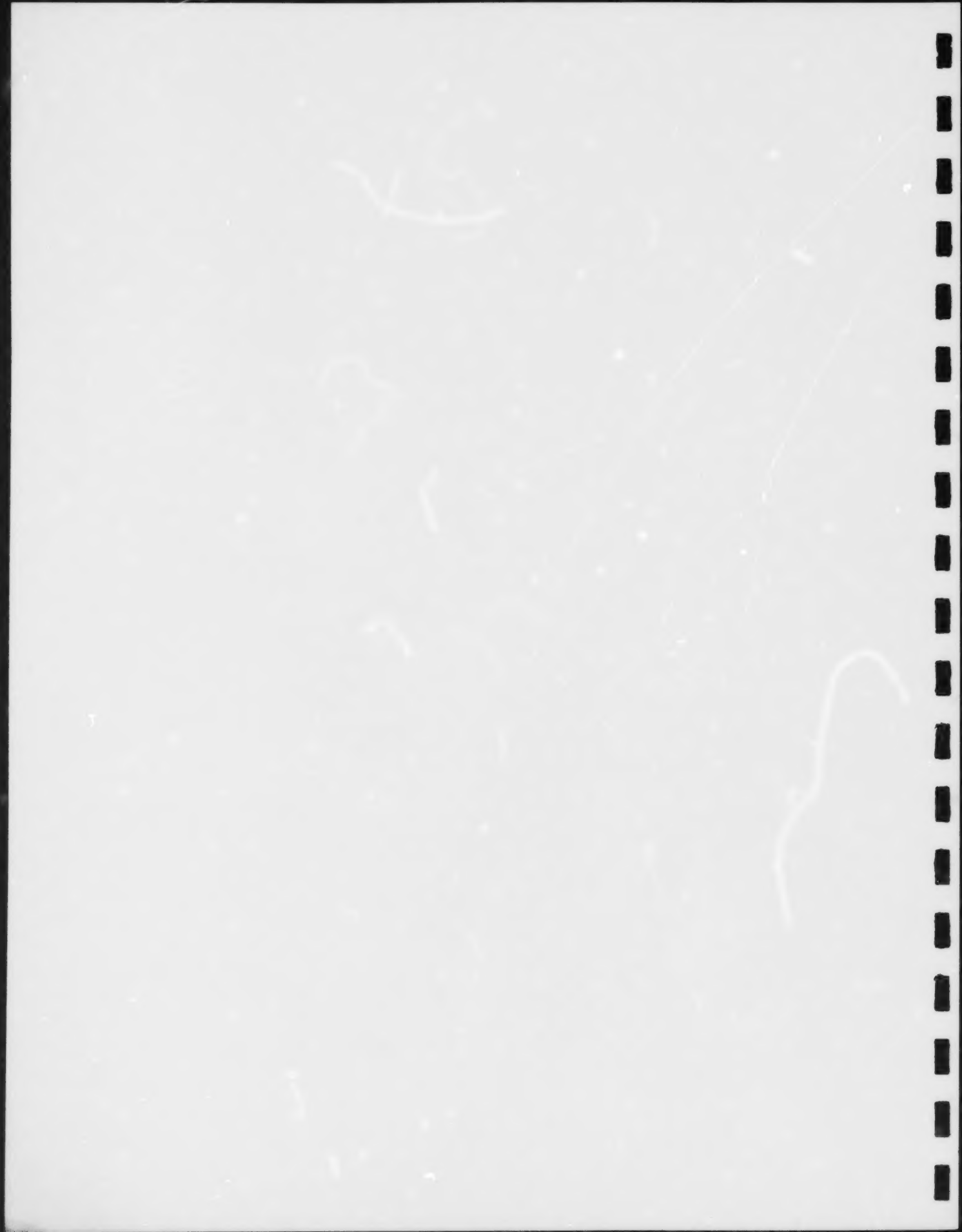
FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	314 41 0	0 0 0	314 41 0	0 0 64	0 0 0	0 0 0	0 0 129	0 0 132	0 0 0	314 41 323
TOTAL SALARIES AND WAGES	355	0	355	64	0	0	129	132	0	680
2. EMPLOYEE BENEFITS	45	0	45	9	0	0	27	19	0	100
TOTAL SALARIES AND BENEFITS	400	0	400	73	0	0	156	151	0	780
3. LIBRARY ACQUISITIONS	0	0	0	39	0	0	0	0	0	39
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7	0	7	0	0	0	6	7	0	20
5. OPERATIONAL SUPPLIES AND EXPENSES	29	0	29	2	0	0	14	74	0	119
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	72	0	72
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9	0	9
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	119	0	119
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	81	0	81	4	0	0	20	26	0	131
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	517	0	517	118	0	0	196	458	0	1,289
CENTRAL COMPUTING COSTS:										
				ACADEMIC		NON-ACADEMIC		TOTAL		
				0		0		0		
				0		0		0		

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-113	0	0	0	0	-113	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-113	0	0	0	0	-113	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	325	0	0	0	0	325	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	212	0	0	0	0	212	0	0	0	0



CONRAD GREBEL

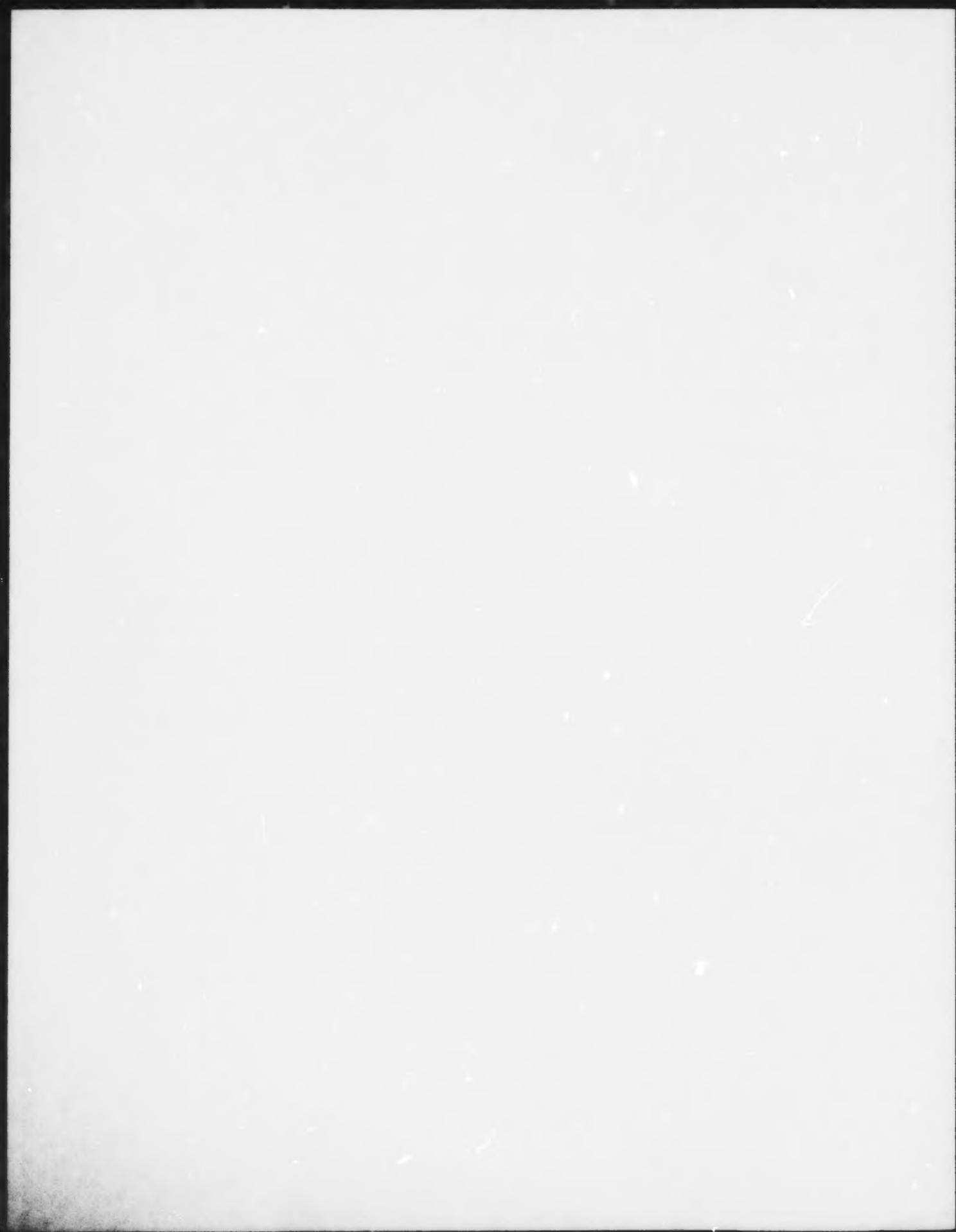


TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON-EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-APPROPRIATED) CREDIT (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,602	0	0	708	0	2,310	0	4	273	333
2. TOTAL EXPENSE (FROM TABLE 3)	1,744	0	0	582	0	2,326	0	0	18	0
3. NET REVENUE (EXPENSE)	-142	0	0	126	0	-16	0	4	255	333
4. NET RECONCILING ITEMS	151	0	0	-126	0	25	0	0	-25	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	9	0	0	0	0	9	0	4	230	333
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-4	0	4
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	9	0	0	0	0	9	0	0	230	337
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	68	0	0	0	0	68	0	0	-14	527
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	77	0	0	0	0	77	0	0	216	864

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		956	0	0	956	0	0	0	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		22	0	0	22	0	0	0	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		978	0	0	978	0	0	0	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		339	0	0	339	0	0	339	0
(B) TUITION NON-CREDIT		0	0	8	8	0	0	8	0
(C) MISCELLANEOUS		0	0	440	440	0	0	440	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		46	0	0	46	0	0	310	9
5. NON-GOVT. GRANTS & CONTRACTS		163	0	55	218	0	4	222	324
6. SALES OF SERVICE AND PRODUCTS		0	0	205	205	0	0	205	0
7. INVESTMENT INCOME		76	0	0	76	0	0	85	0
8. MISCELLANEOUS		0	0	0	0	0	0	0	0
TOTAL		1,602	0	708	2,310	0	4	2,587	333

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	688 146 341 1,175	0 0 0 0	0 0 259 259	688 146 600 1,434	0 0 0 0	0 0 0 0	0 0 0 0	688 146 600 1,434
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	133 1,308	0 0	26 285	159 1,593	0 0	0 0	0 0	159 1,593
3. LIBRARY ACQUISITIONS	41	0	0	41	0	0	0	41
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	44	0	18	62	0	0	0	62
5. OPERATIONAL SUPPLIES AND EXPENSES	67	0	28	95	0	0	1	96
6. COST OF GOODS SOLD	0	0	129	129	0	0	0	129
7. UTILITIES	25	0	37	62	0	0	0	62
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	2	0	19	21	0	0	0	21
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	21	0	0	21	0	0	0	21
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	34	34	0	0	0	34
13. LAND AND SITE SERVICES	11	0	11	22	0	0	0	22
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	225	0	21	246	0	0	17	263
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,744	0	582	2,326	0	0	18	2,344

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	688 146 75	0 0 0	688 146 75	0 0 68	0 0 0	0 0 29	0 0 115	0 0 29	0 0 25	688 146 341
TOTAL SALARIES AND WAGES	909	0	909	68	0	29	115	29	25	1,175
2. EMPLOYEE BENEFITS	102	0	102	8	0	4	15	4	0	133
TOTAL SALARIES AND BENEFITS	1,011	0	1,011	76	0	33	130	33	25	1,308
3. LIBRARY ACQUISITIONS	0	0	0	41	0	0	0	0	0	41
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6	0	6	8	0	0	20	10	0	44
5. OPERATIONAL SUPPLIES AND EXPENSES	24	0	24	8	0	1	31	3	0	67
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	25	0	25
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	2	0	2
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	21	0	0	0	21
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	11	0	11
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	22	0	22	1	0	3	194	5	0	225
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,063	0	1,063	134	0	58	375	89	25	1,744
CENTRAL COMPUTING COSTS:										
				ACADEMIC						
				NON-ACADEMIC						
				TOTAL						
				0						
				0						
				0						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GEBEL COLLEGE (WATERLOO)

	OPERATING					ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0



RENISON



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RENISON COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		OTHER (NON- PRIATED) (3)	ANCILLARY ENTERPRISES			SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (9)			
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)		UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)						
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,047	0	0	719	0	2,766	0	6	39	2,811	2
2. TOTAL EXPENSE (FROM TABLE 3)	2,047	0	0	714	0	2,761	0	2	0	2,763	0
3. NET REVENUE (EXPENSE)	0	0	0	5	0	5	0	4	39	48	2
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	0	0	0	5	0	5	0	4	39	48	2
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-87	0	0	-5	0	-92	0	0	92	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-87	0	0	0	0	-87	0	4	131	48	2
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	71	0	0	0	0	71	0	18	813	902	37
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-16	0	0	0	0	-16	0	22	944	950	39

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RENISON COLLEGE (WATERLOO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU									
(I) FORMULA		1,430	0	0	1,430	0	0	0	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		0	0	0	0	0	0	0	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		1,430	0	0	1,430	0	0	0	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		481	0	0	481	0	0	0	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		8	0	719	727	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		1	0	0	1	0	0	37	2
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		102	0	0	102	0	6	2	0
8. MISCELLANEOUS		25	0	0	25	0	0	0	0
TOTAL		2,047	0	719	2,766	0	6	39	2

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RENISON COLLEGE (WATERLOO)

TYPE OF FUND	OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	1,168	0	0	1,168	0	0	0	1,168
	0	0	0	0	0	0	0	0
	134	0	176	310	0	0	0	310
TOTAL SALARIES AND WAGES		1,302	0	176	1,478	0	0	1,478
2. EMPLOYEE BENEFITS	136	0	19	155	0	0	0	155
	1,438	0	195	1,633	0	0	0	1,633
3. LIBRARY ACQUISITIONS	9	0	0	9	0	0	0	9
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	44	0	65	109	0	0	0	109
5. OPERATIONAL SUPPLIES AND EXPENSES	90	0	0	90	0	0	0	90
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	21	0	84	105	0	0	0	105
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	15	15	0	0	0	15
10. EXTERNALLY CONTRACTED SERVICES	0	0	320	320	0	0	0	320
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2	0	2
12. PRINCIPAL AND INTEREST REPAYMENTS	41	0	0	41	0	0	0	41
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	404	0	35	439	0	0	0	439
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL		2,047	0	714	2,761	0	2	2,763

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RENISON COLLEGE (WATERLOO)

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	1,168 0 0	0 0 0	1,168 0 0	0 0 19	0 0 0	0 0 0	0 0 115	0 0 0	0 0 0	1,168 0 134
TOTAL SALARIES AND WAGES	1,168	0	1,168	19	0	0	115	0	0	1,302
2. EMPLOYEE BENEFITS	124	0	124	0	0	0	12	0	0	136
TOTAL SALARIES AND BENEFITS	1,292	0	1,292	19	0	0	127	0	0	1,438
3. LIBRARY ACQUISITIONS	0	0	0	9	0	0	0	0	0	9
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	31	0	31	0	0	0	13	0	0	44
5. OPERATIONAL SUPPLIES AND EXPENSES	60	0	60	0	0	0	30	0	0	90
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	21	0	21
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	41	0	0	41
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	355	0	355	0	0	0	49	0	0	404
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,738	0	1,738	28	0	0	260	21	0	2,047
CENTRAL COMPUTING COSTS: ACADEMIC 0 NON-ACADEMIC 0 TOTAL 0										

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RENISON COLLEGE (WATERLOO)

	OPERATING						ANCILLARY ENTERPRISES			
	PURCHASE			BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACEMENTS (7) (8) (9)		
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	ORDER COMMIT- MENTS (2)	TOTAL (10)							
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



ST. JEROME'S



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT	
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	3,664	0	0	728	0	4,392	5	496	0	4,893	101
2. TOTAL EXPENSE (FROM TABLE 3)	3,741	0	0	642	0	4,383	5	177	0	4,565	0
3. NET REVENUE (EXPENSE)	-77	0	0	86	0	9	0	319	0	328	101
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-77	0	0	86	0	9	0	319	0	328	101
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-70	0	0	0	0	-70	0	2,087	0	2,017	-2,017
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	64	-64	0	-25	25	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-83	-64	0	61	25	-61	0	2,406	0	2,345	-1,916
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	213	128	0	68	68	477	0	814	0	1,291	2,037
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	130	64	0	129	93	416	0	3,220	0	3,636	121

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		2,736	0	0	2,736	0	0	0	2,736	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		34	0	0	34	0	0	0	34	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		2,770	0	0	2,770	0	0	0	2,770	0
(C) FEDERAL		0	0	0	0	5	0	0	5	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		891	0	0	891	0	0	0	891	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	500	500	0	0	0	500	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	103	103	0	113	0	216	101
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	111	111	0	0	0	111	0
7. INVESTMENT INCOME		0	0	14	14	0	383	0	397	0
8. MISCELLANEOUS		3	0	0	3	0	0	0	3	0
TOTAL		3,664	0	728	4,392	5	496	0	4,893	101

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	1,523 173 593	0 0 0	0 0 193	1,523 173 786	0 0 0	0 0 26	0 0 0	1,523 173 812
TOTAL SALARIES AND WAGES	2,289	0	193	2,482	0	26	0	2,508
2. EMPLOYEE BENEFITS	214	0	13	227	0	2	0	229
TOTAL SALARIES AND BENEFITS	2,503	0	206	2,709	0	28	0	2,737
3. LIBRARY ACQUISITIONS	38	0	0	38	0	0	0	38
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	72	0	41	113	0	0	0	113
5. OPERATIONAL SUPPLIES AND EXPENSES	163	0	57	220	0	45	0	265
6. COST OF GOODS SOLD	0	0	56	56	0	0	0	56
7. UTILITIES	42	0	36	78	0	0	0	78
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	233	0	8	241	0	0	0	241
10. EXTERNALLY CONTRACTED SERVICES	21	0	212	233	0	0	0	233
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	112	0	112
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	20	20	0	0	0	20
13. LAND AND SITE SERVICES	9	0	0	9	0	0	0	9
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	647	0	6	653	5	5	0	663
16. INTERNAL COST ALLOCATIONS	13	0	0	13	0	-13	0	0
TOTAL	3,741	0	642	4,383	5	177	0	4,565

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC BANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	1,523 173 23	0 0 0	1,523 173 23	0 0 91	0 0 0	0 0 0	0 0 388	0 0 91	0 0 0	1,523 173 593
TOTAL SALARIES AND WAGES	1,719	0	1,719	91	0	0	388	91	0	2,289
2. EMPLOYEE BENEFITS	161	0	161	9	0	0	34	10	0	214
TOTAL SALARIES AND BENEFITS	1,880	0	1,880	100	0	0	422	101	0	2,503
3. LIBRARY ACQUISITIONS	0	0	0	38	0	0	0	0	0	38
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	12	0	12	1	0	0	26	33	0	72
5. OPERATIONAL SUPPLIES AND EXPENSES	17	0	17	2	0	0	101	43	0	163
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	42	0	42
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	233	0	233
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	21	0	21
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	9	0	9
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	534	0	534	0	0	3	104	6	0	647
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	13	13
TOTAL	2,443	0	2,443	141	0	3	653	489	13	3,741
	CENTRAL COMPUTING COSTS:									
	ACADEMIC			0						
	NON-ACADEMIC			0						
	TOTAL			0						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-9	0	189	0	0	180	32	0	0	32
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	6	0	236	0	0	244	7	0	0	7
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-17	0	-47	0	0	-64	25	0	0	25
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	34	0	94	0	0	128	68	0	0	68
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	17	0	47	0	0	64	93	0	0	93

ST. PAUL'S UNITED



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	309	0	0	703	0	1,012	0	12	84	0
2. TOTAL EXPENSE (FROM TABLE 3)	519	0	0	521	0	1,040	0	3	26	0
3. NET REVENUE (EXPENSE)	-210	0	0	182	0	-28	0	9	58	0
4. NET RECONCILING ITEMS	182	0	0	-182	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-28	0	0	0	0	-28	0	9	58	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	4	0	0	0	0	4	0	0	-4	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-24	0	0	0	0	-24	0	9	54	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-79	0	0	0	0	-79	0	24	55	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-103	0	0	0	0	-103	0	33	109	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS	(A) ONTARIO MCU									
	(I) FORMULA	187	0	0	187	0	0	0	187	0
	(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
	(III) OTHER MCU GRANTS	2	0	0	2	0	0	0	2	0
	(B) OTHER ONTARIO GRANTS	4	0	0	4	0	0	0	4	0
	TOTAL ONTARIO GRANTS	193	0	0	193	0	0	0	193	0
(C) FEDERAL		5	0	0	5	0	0	0	5	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES	(A) TUITION CREDIT	75	0	0	75	0	0	0	75	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	11	0	844	655	0	0	0	655	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	9	25	34	0
5. NON-GOVT. GRANTS & CONTRACTS		20	0	7	27	0	0	0	27	0
6. SALES OF SERVICE AND PRODUCTS		0	0	52	52	0	0	0	52	0
7. INVESTMENT INCOME		5	0	0	5	0	3	59	67	0
8. MISCELLANEOUS		0	0	0	0	0	0	0	0	0
TOTAL		309	0	703	1,012	0	12	84	1,108	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS				TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		193 40 96	0 0 0	0 0 106	193 40 202	0 0 0	0 0 0	0 0 0	193 40 202
TOTAL SALARIES AND WAGES		329	0	106	435	0	0	0	435
2. EMPLOYEE BENEFITS		34	0	13	47	0	0	0	47
TOTAL SALARIES AND BENEFITS		363	0	119	482	0	0	0	482
3. LIBRARY ACQUISITIONS		4	0	0	4	0	0	0	4
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		1	0	6	7	0	0	0	7
5. OPERATIONAL SUPPLIES AND EXPENSES		32	0	18	50	0	0	0	50
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		55	0	56	111	0	0	0	111
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		0	0	19	19	0	0	0	19
10. EXTERNALLY CONTRACTED SERVICES		0	0	283	283	0	0	0	283
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	3	0	3
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	26	26
13. LAND AND SITE SERVICES		12	0	12	24	0	0	0	24
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		52	0	8	60	0	0	0	60
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		519	0	521	1,040	0	3	26	1,069

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1969
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH		LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	193 40 0	0 0 0	193 40 0	0 0 9	0 0 0	0 0 87	0 0 0	0 0 0	193 40 96
TOTAL SALARIES AND WAGES	233	0	233	9	0	87	0	0	329
2. EMPLOYEE BENEFITS	25	0	25	0	0	9	0	0	34
TOTAL SALARIES AND BENEFITS	258	0	258	9	0	96	0	0	363
3. LIBRARY ACQUISITIONS	0	0	0	4	0	0	0	0	4
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1	0	1	0	0	0	0	0	1
5. OPERATIONAL SUPPLIES AND EXPENSES	17	0	17	0	0	15	0	0	32
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	55	0	55
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	12	0	12
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	41	0	41	0	0	8	3	0	52
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0
TOTAL	317	0	317	13	0	119	70	0	519
CENTRAL COMPUTING COSTS:									
				ACADEMIC	0				
				NON-ACADEMIC	0				
				TOTAL	0				

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

BRESCIA



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BRESCIA COLLEGE (WESTERN)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		ANCILLARY ENTERPRISES		SPONSORED RESEARCH ENDOWMENT (7)		TRUST AND CAPITAL ENDOWMENT (8)	CAPITAL (9)			
	UNAPPRO- PRIATED (1) (2)	OTHER (NON- CREDIT) (3) (3)	UNAPPRO- PRIATED (4) (4)	APPRO- PRIATED (5) (5)							
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,842	0	0	1,125	0	3,967	0	10	0	3,977	0
2. TOTAL EXPENSE (FROM TABLE 3)	2,850	0	0	857	0	3,707	0	2	0	3,709	0
3. NET REVENUE (EXPENSE)	-8	0	0	268	0	260	0	8	0	268	0
4. NET RECONCILING ITEMS	265	0	0	-382	0	-97	0	0	0	-97	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	277	0	0	-114	0	163	0	8	0	171	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	277	0	0	-114	0	163	0	8	0	171	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	482	0	0	426	0	908	0	153	0	1,061	65
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	759	0	0	312	0	1,071	0	161	0	1,232	65

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BRESCIA COLLEGE (WESTERN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		1,608	0	0	1,608	0	0	1,608	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		67	0	0	67	0	0	67	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		1,675	0	0	1,675	0	0	1,675	0
(C) FEDERAL		2	0	0	2	0	0	2	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		1,086	0	0	1,086	0	0	1,086	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		13	0	626	639	0	0	639	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	406	406	0	0	406	0
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	55	55	0	0	55	0
7. INVESTMENT INCOME		47	0	38	85	0	10	95	0
8. MISCELLANEOUS		19	0	0	19	0	0	19	0
TOTAL		2,842	0	1,125	3,967	0	10	3,977	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BRESCIA COLLEGE (WESTERN)

TYPE OF FUND OBJECT OF EXPENSE		GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)	
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		1,216 0 530	0 0 0	0 0 251	1,216 0 781	0 0 0	0 0 0	0 0 0	1,216 0 781
TOTAL SALARIES AND WAGES		1,746	0	251	1,997	0	0	0	1,997
2. EMPLOYEE BENEFITS		120	0	23	143	0	0	0	143
TOTAL SALARIES AND BENEFITS		1,866	0	274	2,140	0	0	0	2,140
3. LIBRARY ACQUISITIONS		39	0	0	39	0	0	0	39
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		168	0	30	198	0	0	0	198
5. OPERATIONAL SUPPLIES AND EXPENSES		95	0	47	142	0	0	0	142
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		78	0	59	137	0	0	0	137
8. MUNICIPAL TAXES		60	0	0	60	0	0	0	60
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		72	0	77	149	0	0	0	149
10. EXTERNALLY CONTRACTED SERVICES		46	0	370	416	0	0	0	416
11. SCHOLARSHIPS, BURSARIES, ETC.		69	0	0	69	0	2	0	71
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		357	0	0	357	0	0	0	357
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		2,850	0	857	3,707	0	2	0	3,709

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BRESCIA COLLEGE (WESTERN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	1,216 0 0	0 0 0	1,216 0 0	0 0 64	0 0 0	0 0 54	0 0 251	0 0 161	0 0 0	1,216 0 530
TOTAL SALARIES AND WAGES	1,216	0	1,216	64	0	54	251	161	0	1,746
2. EMPLOYEE BENEFITS	80	0	80	4	0	0	18	18	0	120
TOTAL SALARIES AND BENEFITS	1,296	0	1,296	68	0	54	269	179	0	1,866
3. LIBRARY ACQUISITIONS	0	0	0	39	0	0	0	0	0	39
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	64	0	64	0	0	40	0	64	0	168
5. OPERATIONAL SUPPLIES AND EXPENSES	75	0	75	11	0	0	5	4	0	95
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	78	0	78
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	60	0	60
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	72	0	72
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	46	0	46
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	69	0	0	0	69
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	57	0	57	0	0	62	9	0	229	357
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,492	0	1,492	118	0	225	283	503	229	2,850
CENTRAL COMPUTING COSTS: ACADEMIC										
NON-ACADEMIC										
TOTAL										

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BRESCIA COLLEGE (WESTERN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



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HURON



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HURON COLLEGE (WESTERN)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,424	0	0	1,462	0	5,886	0	12	0	5,898	0
2. TOTAL EXPENSE (FROM TABLE 3)	4,271	0	0	1,554	0	5,825	0	0	0	5,825	0
3. NET REVENUE (EXPENSE)	153	0	0	-92	0	61	0	12	0	73	0
4. NET RECONCILING ITEMS	-13	0	0	0	0	-13	0	302	0	289	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	140	0	0	-92	0	48	0	314	0	362	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	140	0	0	-92	0	48	0	314	0	362	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	223	0	0	581	0	804	0	2,668	0	3,472	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	363	0	0	489	0	852	0	2,982	0	3,834	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HURON COLLEGE (WESTERN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU									
(I) FORMULA		2,169	0	0	2,169	0	0	0	0
(II) EXTRA FORMULA		384	0	0	384	0	0	0	0
(III) OTHER MCU GRANTS		100	0	0	100	0	0	0	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		2,653	0	0	2,653	0	0	0	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		1,135	0	0	1,135	0	0	0	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		14	0	1,456	1,470	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		15	0	0	15	0	5	0	0
5. NON-GOVT. GRANTS & CONTRACTS		217	0	0	217	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		371	0	0	371	0	7	0	0
8. MISCELLANEOUS		19	0	6	25	0	0	0	0
TOTAL		4,424	0	1,462	5,886	0	12	0	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HURON COLLEGE (WESTERN)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		2,057 0 546	0 0 0	0 0 123	2,057 0 669	0 0 0	0 0 0	0 0 0	2,057 0 669
TOTAL SALARIES AND WAGES		2,603	0	123	2,726	0	0	0	2,726
2. EMPLOYEE BENEFITS		279	0	12	291	0	0	0	291
TOTAL SALARIES AND BENEFITS		2,882	0	135	3,017	0	0	0	3,017
3. LIBRARY ACQUISITIONS		124	0	0	124	0	0	0	124
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		67	0	121	188	0	0	0	188
5. OPERATIONAL SUPPLIES AND EXPENSES		141	0	0	141	0	0	0	141
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		0	0	168	168	0	0	0	168
8. MUNICIPAL TAXES		54	0	0	54	0	0	0	54
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		392	0	1,121	1,513	0	0	0	1,513
11. SCHOLARSHIPS, BURSARIES, ETC.		146	0	0	146	0	0	0	146
12. PRINCIPAL AND INTEREST REPAYMENTS		20	0	0	20	0	0	0	20
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		445	0	9	454	0	0	0	454
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		4,271	0	1,554	5,825	0	0	0	5,825

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HURON COLLEGE (WESTERN)

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	2,057 0 0	0 0 0	2,057 0 0	0 0 150	0 0 0	0 0 0	0 0 396	0 0 0	0 0 0	2,057 0 546
TOTAL SALARIES AND WAGES	2,057	0	2,057	150	0	0	396	0	0	2,603
2. EMPLOYEE BENEFITS	224	0	224	15	0	0	40	0	0	279
TOTAL SALARIES AND BENEFITS	2,281	0	2,281	165	0	0	436	0	0	2,882
3. LIBRARY ACQUISITIONS	0	0	0	124	0	0	0	0	0	124
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	16	0	16	0	0	0	51	0	0	67
5. OPERATIONAL SUPPLIES AND EXPENSES	141	0	141	0	0	0	0	0	0	141
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	54	0	54
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	5	0	0	14	0	373	392
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	146	0	0	0	146
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	20	0	0	20
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	76	0	76	0	0	313	39	17	0	445
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,514	0	2,514	294	0	459	560	71	373	4,271
CENTRAL COMPUTING COSTS:										
			ACADEMIC	0						
			NON-ACADEMIC	0						
			TOTAL	0						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HURON COLLEGE (WESTERN)

	OPERATING					ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0



**KING'S COLLEGE
&
ST. PETER'S SEMINARY**

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	8,014	0	2	1,468	0	9,484	30	219	457	49
2. TOTAL EXPENSE (FROM TABLE 3)	8,134	0	3	1,462	0	9,599	32	3	199	0
3. NET REVENUE (EXPENSE)	-120	0	-1	6	0	-115	-2	216	258	49
4. NET RECONCILING ITEMS	90	0	0	0	0	90	0	0	-90	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-30	0	-1	6	0	-25	-2	216	168	49
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	127	0	127	0	-154	27	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-30	0	-1	133	0	102	-2	62	195	49
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	11	0	-274	733	0	470	5	663	-28	1,384
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-19	0	-275	866	0	572	3	725	167	1,433

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		4,980	0	0	4,980	0	0	4,980	0
(II) EXTRA FORMULA		103	0	0	103	0	0	103	0
(III) OTHER MCU GRANTS		65	0	0	65	0	0	65	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		5,158	0	0	5,158	0	0	5,158	0
(C) FEDERAL		0	0	0	0	30	0	30	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		2,399	0	0	2,399	0	0	2,399	0
(B) TUITION NON-CREDIT		0	2	0	2	0	0	2	0
(C) MISCELLANEOUS		25	0	1,357	1,382	0	0	1,382	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		292	0	0	292	0	8	753	49
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	95	95	0	0	95	0
7. INVESTMENT INCOME		95	0	0	95	0	211	310	0
8. MISCELLANEOUS		45	0	16	61	0	0	61	0
TOTAL		8,014	2	1,468	9,484	30	219	10,190	49

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	3,573 85 1,912	0 0 3	0 0 346	3,573 85 2,261	0 0 0	0 0 0	0 0 0	3,573 85 2,261
TOTAL SALARIES AND WAGES	5,570	3	346	5,919	0	0	0	5,919
2. EMPLOYEE BENEFITS	514	0	52	566	0	0	0	566
TOTAL SALARIES AND BENEFITS	6,084	3	398	6,485	0	0	0	6,485
3. LIBRARY ACQUISITIONS	194	0	0	194	0	0	0	194
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	117	0	34	151	0	0	5	156
5. OPERATIONAL SUPPLIES AND EXPENSES	503	0	207	710	32	0	41	783
6. COST OF GOODS SOLD	0	0	18	18	0	0	0	18
7. UTILITIES	81	0	102	183	0	0	0	183
8. MUNICIPAL TAXES	103	0	0	103	0	0	0	103
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	28	0	0	28	0	0	27	55
10. EXTERNALLY CONTRACTED SERVICES	135	0	538	673	0	0	78	751
11. SCHOLARSHIPS, BURSARIES, ETC.	158	0	0	158	0	3	0	161
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	37	37	0	0	0	37
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	854	0	5	859	0	0	48	907
16. INTERNAL COST ALLOCATIONS	-123	0	123	0	0	0	0	0
TOTAL	8,134	3	1,462	9,599	32	3	199	9,833

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	3,573 85 194	0 0 0	3,573 85 194	0 0 247	0 0 0	0 0 179	0 0 782	0 0 510	0 0 0	3,573 85 1,912
TOTAL SALARIES AND WAGES	3,852	0	3,852	247	0	179	782	510	0	5,570
2. EMPLOYEE BENEFITS	355	0	355	24	0	16	69	50	0	514
TOTAL SALARIES AND BENEFITS	4,207	0	4,207	271	0	195	851	560	0	6,084
3. LIBRARY ACQUISITIONS	0	0	0	194	0	0	0	0	0	194
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	15	0	15	17	0	0	30	55	0	117
5. OPERATIONAL SUPPLIES AND EXPENSES	144	0	144	8	0	34	208	109	0	503
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	81	0	81
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	103	0	103
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	28	0	28
10. EXTERNALLY CONTRACTED SERVICES	3	0	3	7	0	51	21	53	0	135
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	158	0	0	0	158
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	96	0	96	2	0	7	106	23	620	854
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-123	0	0	-123
TOTAL	4,465	0	4,465	499	0	445	1,093	1,012	620	8,134
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

WATERLOO LUTHERAN



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	780	0	0	0	0	780	0	83	0	329
2. TOTAL EXPENSE (FROM TABLE 3)	783	0	0	0	0	783	0	33	0	0
3. NET REVENUE (EXPENSE)	-3	0	0	0	0	-3	0	50	0	329
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-3	0	0	0	0	-3	0	50	0	329
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	3	-3	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-3	0	0	0	-3	0	50	0	329
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	169	0	0	0	169	6	-88	0	1,876
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	166	0	0	0	166	6	-38	0	2,205

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
	(A) ONTARIO MCU									
	(I) FORMULA	246	0	0	246	0	0	0	246	0
	(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
	(III) OTHER MCU GRANTS	0	0	0	0	0	0	0	0	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		246	0	0	246	0	0	0	246	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		113	0	0	113	0	0	0	113	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	12	0	12	329
5. NON-GOVT. GRANTS & CONTRACTS		284	0	0	284	0	0	0	284	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		137	0	0	137	0	71	0	208	0
8. MISCELLANEOUS		0	0	0	0	0	0	0	0	0
TOTAL		780	0	0	780	0	83	0	863	329

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	375 50 137	0 0 0	0 0 0	375 50 137	0 0 0	0 0 0	0 0 0	375 50 137
TOTAL SALARIES AND WAGES	562	0	0	562	0	0	0	562
2. EMPLOYEE BENEFITS	57	0	0	57	0	0	0	57
TOTAL SALARIES AND BENEFITS	619	0	0	619	0	0	0	619
3. LIBRARY ACQUISITIONS	25	0	0	25	0	0	0	25
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7	0	0	7	0	0	0	7
5. OPERATIONAL SUPPLIES AND EXPENSES	40	0	0	40	0	0	0	40
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	21	0	0	21	0	0	0	21
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	4	0	0	4	0	0	0	4
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	36	0	0	36	0	33	0	69
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	31	0	0	31	0	0	0	31
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	783	0	0	783	0	33	0	816

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)											
FUNCTIONAL AREA		INSTRUCTION AND RESEARCH									
		ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		375 50 61	0 0 0	375 50 61	0 0 23	0 0 0	0 0 0	0 0 18	0 0 13	0 0 22	375 50 137
TOTAL SALARIES AND WAGES		486	0	486	23	0	0	18	13	22	562
2. EMPLOYEE BENEFITS		48	0	48	3	0	0	3	2	1	57
TOTAL SALARIES AND BENEFITS		534	0	534	26	0	0	21	15	23	619
3. LIBRARY ACQUISITIONS		0	0	0	25	0	0	0	0	0	25
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		0	0	0	0	0	0	0	0	7	7
5. OPERATIONAL SUPPLIES AND EXPENSES		13	0	13	1	0	0	13	6	7	40
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	0
7. UTILITIES		0	0	0	0	0	0	0	21	0	21
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS		0	0	0	0	0	0	0	4	0	4
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	36	0	0	0	36
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS		9	0	9	1	0	0	4	1	16	31
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0	0	0
TOTAL		556	0	556	53	0	36	38	47	53	783
		CENTRAL COMPUTING COSTS:									
					ACADEMIC						
					NON-ACADEMIC						
					TOTAL						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	-3	-3	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	-3	-3	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	169	169	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	166	166	0	0	0	0

* Other Operating funds are a reserve for contingencies.

DOMINICAIN



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: DOMINICAIN COLLEGE

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	CAPITAL ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	451	0	0	27	0	478	2	0	480	0
2. TOTAL EXPENSE (FROM TABLE 3)	486	0	0	27	0	513	3	0	516	0
3. NET REVENUE (EXPENSE)	-35	0	0	0	0	-35	-1	0	-36	0
4. NET RECONCILING ITEMS	50	0	0	-2	0	48	0	0	48	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	15	0	0	-2	0	13	-1	0	12	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1	0	0	0	0	-1	1	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	14	0	0	-2	0	12	0	0	12	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	96	0	0	23	0	119	0	0	119	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	110	0	0	21	0	131	0	0	131	0

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: DOMINICAIN COLLEGE

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		84	0	0	84	0	0	0	84	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		9	0	0	9	0	0	0	9	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		93	0	0	93	0	0	0	93	0
(C) FEDERAL		0	0	0	0	2	0	0	2	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		95	0	0	95	0	0	0	95	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		11	0	0	11	0	0	0	11	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		44	0	0	44	0	0	0	44	0
5. NON-GOVT. GRANTS & CONTRACTS		174	0	0	174	0	0	0	174	0
6. SALES OF SERVICE AND PRODUCTS		0	0	27	27	0	0	0	27	0
7. INVESTMENT INCOME		0	0	0	0	0	0	0	0	0
8. MISCELLANEOUS		34	0	0	34	0	0	0	34	0
TOTAL		451	0	27	478	2	0	0	480	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: DOMINICAIN COLLEGE

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	220 7 85	0 0 0	0 0 8	220 7 93	0 0 0	0 0 0	0 0 0	220 7 93
TOTAL SALARIES AND WAGES	312	0	8	320	0	0	0	320
2. EMPLOYEE BENEFITS	6	0	0	6	0	0	0	6
TOTAL SALARIES AND BENEFITS	318	0	8	326	0	0	0	326
3. LIBRARY ACQUISITIONS	43	0	0	43	0	0	0	43
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	12	0	0	12	0	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES	25	0	0	25	0	0	0	25
6. COST OF GOODS SOLD	0	0	18	18	0	0	0	18
7. UTILITIES	3	0	0	3	0	0	0	3
8. MUNICIPAL TAXES	6	0	0	6	0	0	0	6
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1	0	0	1	0	0	0	1
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	78	0	1	79	3	0	0	82
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	486	0	27	513	3	0	0	516

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: DOMINICAIN COLLEGE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	220 7 0	0 0 0	220 7 0	0 0 32	0 0 0	0 0 0	0 0 53	0 0 0	0 0 0	220 7 85
TOTAL SALARIES AND WAGES	227	0	227	32	0	0	53	0	0	312
2. EMPLOYEE BENEFITS	2	0	2	0	0	0	4	0	0	6
TOTAL SALARIES AND BENEFITS	229	0	229	32	0	0	57	0	0	318
3. LIBRARY ACQUISITIONS	0	0	0	43	0	0	0	0	0	43
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2	0	2	0	0	0	10	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES	20	0	20	5	0	0	0	0	0	25
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3	0	3
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	6	0	6
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1	0	1
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	0	0	0	3	0	0	31	44	0	78
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	251	0	251	83	0	0	98	54	0	486
CENTRAL COMPUTING COSTS:										
				ACADEMIC	0					
				NON-ACADEMIC	0					
				TOTAL	0					

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: DOMINICAIN COLLEGE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

Volume

3

**FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1988-89**

**Volume III - Physical Plant
Operating Expenses**

**Council of Finance Officers
Universities of Ontario**

**Ontario Association of Physical
Plant Administrators**

**COUNCIL OF
ONTARIO
UNIVERSITIES
CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO**

**FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1988-89**

**Volume III - Physical Plant
Operating Expenses**

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GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant Administrators (OAPPA) and the Council of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the *Financial Report of Ontario Universities*, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1).

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. In addition, the COFO-UO Financial Report provides a further breakdown of the operating fund into the following functions (see exhibit 2).

- Instruction & Research
- Library
- Central Computing
- Student Services
- Administration
- Physical Plant
- Other

Volume III of the Financial Report provides a separate detailed analysis of the function of Physical Plant applicable to the Operating Fund. As such, it only provides an analysis of the physical plant costs which are incurred in relation to the basic academic and academic support activities of each

university, reflected in the operating fund and, therefore, permits a greater degree of comparability between universities than if it included the physical plant costs related to all "funds".

As the information in the various volumes of *Financial Report of Ontario Universities*, are closely related it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been developed by a subcommittee that has been jointly appointed by OAPPA and COFO-UO. These guidelines are consistent with those in force for the other volumes of the Financial Report.

II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPA and COFO-UO have approved and adopted the following Principles of Reporting for the Physical Plant Report.

A. Functional Reporting of Physical Plant Costs

The costs reported as Physical Plant in Volume I of *Financial Report of Ontario Universities* (exhibit 2) should represent the total costs of the physical plant function relative to the operating fund as defined in the COFO-UO guidelines. The COFO-UO Guidelines for Volume I of the Financial Report instructs that any physical plant costs, e.g. alterations, renovations and maintenance expenses, which may be charged to other functional areas within the operating fund by a university, all be regrouped and reported as Physical Plant.

B. Net Reporting

The COFO-UO Guidelines for Volume I of the *Financial Report of Ontario Universities* instruct that all costs be reported as net. As a result, cost recoveries for services rendered to other funds or external organizations should be netted against the particular objects within each function on the Physical Plant Report shown on exhibit 3, Table 1.

C. Agreement With COFO-UO

The costs reported in the Physical Plant Report represent a more detailed presentation of the aggregate costs defined and reported as Physical Plant in

Volume I. When the costs in the Physical Plant Report are aggregated they must be identical to those reported as Physical Plant in Volume I.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs of the physical facilities of the university as they relate to the operating fund including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control and other physical plant costs including building renovations, alterations and major repairs.

The various physical plant functional areas are defined in the following section.

B. Table 1: Actual Operating Expenses - Physical Plant

Table 1 (exhibit 3) reflects the distribution of the Physical Plant costs reported in aggregate in Volume I of the *Financial Report of Ontario Universities*.

(i) DEFINITIONS OF MAJOR FUNCTIONS

1. **Physical Plant Administration** - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Department. Examples of the activities are:
 - (a) **Administration** - this category includes salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). Salaries and benefits for supervisory personnel directly responsible for one or more functional area should be shown in the appropriate functional area(s).

- (b) **Engineering** - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to carry out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. The category includes engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.
 - (c) **Planning** - this category includes preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.
2. **Building Maintenance** - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. It does not include major repairs, and renovations and alterations which are funded from outside the operating budget. Also, this function does not include major repairs, and renovation and alterations which costs in excess of \$10,000 (these are included in the "Other" function). The following are to be included:
- (a) Salaries, wages and employee benefits for all personnel, including supervisory, who are assigned to the "Building Maintenance" function (see section B(ii) for a definition of salaries and wages). This includes drivers assigned to vehicles which serve the maintenance function.
 - (b) **Interior and Exterior of Buildings**
 - (i) Plumbing, heating, air conditioning, and ventilation.
 - (ii) Electrical repairs of all types *excluding* primary systems and primary building sub-stations but *including* secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.
 - (iii) Carpentry and cabinet making.
 - (iv) Painting and glazing.

- (v) Hardware, locks, keys, closers and records.
 - (vi) Roofing and sheet metal work, including down-spouts and gutters.
 - (vii) Welding and necessary machine work.
 - (viii) Elevators and other building machinery.
 - (ix) Miscellaneous building repairs such as tuck-pointing, blinds, etc.
 - (x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.
- (c) Maintenance and replacement of and additions to all furniture, furnishings and equipment pertaining to the physical plant buildings.
 - (d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc..
 - (e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).
 - (f) Operating costs for vehicles which serve the maintenance function.
3. **Custodial Services** - this function includes all costs relating to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).
- (a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Custodial" function (see section B(ii) for a definition of salaries and wages).
 - (b) Small set ups only where materials for the special set ups are stored or kept within the same building.
 - (c) Snow removal immediately adjacent to building.

- (d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.
- (e) Operating and replacement costs of all equipment used in connection with custodial services.
- (f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing, of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction. These costs therefore should not be included in custodial services costs, but rather be shown under the function "Other".

- 4. **Utilities** - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental and acquisition costs, switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant and normally includes:
 - (a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Utilities" function (see section B(ii) for a definition of salaries and wages).
 - (b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

- (c) Operation and maintenance of equipment in central air-conditioning plant.
- (d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.
- (e) Personnel and other costs to operate the university Switchboard.
- (f) Operation and replacement costs of all equipment used in connection with production of utilities.
- (g) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense *does not include* open ditch drainage and street, walks and grounds lighting maintenance.
- (h) All costs of operating a power generation station net of external revenue.

Note: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. Landscape and Grounds Maintenance - this function includes operation and maintenance of campus landscape and grounds. It excludes the cost of areas for which the Physical Plant is reimbursed. The following are included:

- (a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Landscape and Grounds Maintenance" function (see section B(ii) for a definition of salaries and wages).
- (b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.
- (c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.
- (d) Snow removal and sanding (excluding parking areas).

- (e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.
- (f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.
- (g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.
- (h) Operation and replacement costs of all equipment used in connection with grounds maintenance.
- (i) Trash and refuse handling which is not part of a municipal service.

Note: The costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.

- 6. **Security and Traffic** - this function includes all costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to *parking lots* are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.
 - (a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to this function (see section B(ii) for a definition of salaries and wages).
 - (b) Patrol of campus areas including exterior of building by police.
 - (i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.
 - (ii) Office operation.
 - (c) Watchmen of building interiors on a route system.
 - (i) Uniforms and clocks.
 - (ii) Operating and maintenance of vehicles used in watch service.
 - (d) Closed circuit T.V. monitors, burglar alarms, etc.

Note: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in Volume I of *Financial Report of Ontario Universities*.

7. **Other** - this function is to be used *only* to the extent that costs are included in Physical Plant expenses. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:
 - (a) Purchasing, receiving and stores. If the purchasing, receiving and stores functions for supplies and equipment are centralized, then the expenditure should not be reported under Physical Plant. However, if these functions are decentralized, then purchasing, receiving and stores for supplies and equipment used by the Physical Plant department should be reported.
 - (b) Hauling, moving and storing of furniture for other departments.
 - (c) The costs of messenger, mailman, postal services, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.
 - (d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.
 - (e) The costs of vehicles and equipment which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.
 - (i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (see section B(ii) for definition of salaries and wages).
 - (ii) Operating costs, maintenance, etc.
 - (f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.
 - (g) Property and liability insurance.

- (h) Major Renovations, Alterations and Repairs - this item includes renovations, alterations and repairs which costs in excess of \$10,000.
 - (i) External Contracts
 - (ii) Salaries, wages and employee benefits of all university personnel used to perform the work (see Section B(ii) for definition of salaries and wages).
 - (iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations, alterations and major repairs.
- (i) All costs relating to the Operating fund for renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas within Physical Plant.

(ii) DEFINITIONS OF OBJECTS OF EXPENSE

The same Object of Expense definitions apply to the preparation of Volume III, Physical Plant Operating Expenses, and the other volumes of the COFO-UO *Financial Report of Ontario Universities*. These definitions are as follows:

1. Salaries and Wages

- (a) Academic Ranks - not applicable to Physical Plant Report.
- (b) Other Instruction and Research - not applicable to Physical Plant Report.
- (c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non- instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

- 2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group

life insurance, salary continuance insurance, dental plans, cost of Worker's Compensation, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - not applicable to Physical Plant Report.
4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Installment payments, lease purchase computer and installation costs are included.
5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.
6. **Cost of Goods Sold** - not applicable to Physical Plant Report.
7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".
8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional

area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Major Renovations, Alterations and Repairs** - this object includes all expenses in excess of \$10,000 for renovations and alterations and major repairs to existing university space.

If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

Note: All expenses of less than \$10,000 are not to be included in this object. The costs of labour, materials or externally contracted services of less than \$10,000 are to be shown in their own objects.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for major renovations, alterations, repairs and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.
11. **Scholarships, Bursaries, etc.** - not applicable to Physical Plant Report.
12. **Principal and Interest Repayments** - not applicable to Physical Plant Report.
13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.
14. **Buildings** - not applicable to Physical Plant Report.
15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon.

Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - not applicable to Physical Plant Report.

C. Table 2: Summary of Utility and Other Costs

Table 2 (exhibit 4) provides further detail of the "Utilities" object of expense by electricity, fuel oil, gas, water (and sewage treatment), telephone and other.

The table also provides further detail of the total cost of the "Other" function by the following types of expense:

- Purchasing and receiving
- Furniture moving and storage
- Costs of services
- Municipal taxes and other assessments
- Vehicle and equipment costs
- Other costs
- Insurance
- Renovations, alterations and major repairs
- Cost of rental space

D. Table 3: Summary of Space By Major Function

Table 3 (exhibit 5) indicates in Gross Square Metres (G.S.M.) the size of space serviced by the three major functions of Physical Plant, i.e. Building Maintenance, Custodial Services and Utilities. The Physical Plant Report deals with costs as they pertain to the Operating Fund only, and, therefore, the space indicated for each major function is equal to the G.S.M. of space serviced by the cost of Physical Plant in the Operating Fund. For example, the G.S.M. of ancillary space, the cost of which is included in the Ancillary Fund in Volume I of the *Financial Report of Ontario Universities*, is not included on Table 3. Normally it is anticipated that the G.S.M.s reported for each major Physical Plant function are the same. If they are not the same, explanatory comments should be provided at the bottom of the Table.

E. Table 4: Average Annual Unit Cost of Utilities

Table 4 (exhibit 6) indicates the average annual unit cost at which utilities have been purchased during the year from utility companies. Utilities

include electricity, fuel (gas, oil) and water. A number of institutions produce electricity internally for their own consumption at a unit cost which is lower than the unit cost of the local utility company. The average annual unit cost on Table 4 should not include the internal unit cost. Instead, a note should be made at the bottom of the Table.

Table 3 of 13
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(In Thousands of Dollars)

Institution: _____

Object of Expense	Type of Fund	General Expendable Funds				Restricted Expendable Funds			
		Operating	Other (Non-Credit)	Ancillary Enterprises	Subtotal	Sponsored Research	Trust and Endowment	Capital	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages									
(a) Academic Ranks									
(b) Other Instruction and Research									
(c) Other Salaries and Wages									
Total Salaries and Wages									
2. Employee Benefits									
Total Salaries and Benefits									
3. Library Acquisitions									
4. Equipment & Furniture Purchase, Rental and Maintenance									
5. Operational Supplies and Expenses									
6. Cost of Goods Sold									
7. Utilities									
8. Municipal Taxes									
9. Renovations, Alterations and Repairs									
10. Externally Contracted Services									
11. Scholarships, Bursaries, etc.									
12. Principal and Interest Repayments									
13. Land and Site Services									
14. Buildings									
15. Miscellaneous (Note 2)									
16. Internal Cost Allocations									
TOTAL									

Note 1: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on Table 4.

Note 2: Must agree with line 11 (Total) on Table 12.

Table 4 of 13
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(In Thousands of Dollars)

Institution: _____

Object of Expense	Functional Area	Instruction and Research		Library	Central Computing	Student Services	Administration	Physical Plant	Other	TOTAL
		All Excl. Medicine	(1) + (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) + (10)
1. Salaries and Wages										
(a) Academic Ranks										
(b) Other Instruction and Research										
(c) Other Salaries and Wages										
Total Salaries and Wages										
2. Employee Benefits										
Total Salaries and Benefits										
3. Library Acquisitions										
4. Equipment & Furniture Purchase, Rental and Maintenance										
5. Operational Supplies and Expenses										
6. Cost of Goods Sold										
7. Utilities										
8. Municipal Taxes										
9. Renovations, Alterations and Repairs										
10. Externally Contracted Services										
11. Scholarships, Bursaries, etc.										
12. Principal and Interest Repayments										
13. Land and Site Services										
14. Buildings										
15. Miscellaneous (Note 1)										
16. Internal Cost Allocations										
TOTAL										
22. Central Computing Costs										
(Total should agree with the total of "Central Computing" column above)										
		- Academic								(1)
										(2)
										(3)

Note 1: Must agree with line 11 on Table 12.

Table 1 of 4

ACTUAL OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(In thousands of dollars)

Institution: _____

Object of Expense	Functions	P. P. Admin.	Bldg. Pace.	Custodial Services	Utilities	Landscape & Grounds Pace.	Security & Traffic	Subtotal	Other	Total*
	Items 1(c)-16 on Table 4 of Financial Reporting Form - Universities of Ontario	(1) +	(2) +	(3) +	(4) +	(5) +	(6) +	(7) +	(8) +	(9)
1. (c) Other Salaries & Wages	+ 01									
2. Employee Benefits	+ 02									
Total Salaries & Benefits	= 03									
3. Library Acquisitions	+ 04									
4. Equipment & Furniture (a) Purchase	+ 05									
(b) Rental	+ 06									
(c) Maintenance	+ 07									
5. Operational Supplies & Expenses	+ 08									
6. Cost of Goods Sold	+ 09									
7. Utilities	+ 10									
8. Municipal Taxes	+ 11									
9. Renovations, Alterations & Repairs	+ 12									
10. Externally Contracted Services	+ 13									
11. Scholarships, Bursaries, etc.	+ 14									
12. Principal & Interest Repayments	+ 15									
13. Land & Site Services	+ 16									
14. Buildings	+ 17									
15. Miscellaneous	+ 18									
16. Internal Cost Allocations	+ 19									
TOTAL	= 20									
* The TOTAL column must agree by Object of Expense and in total with the functional column PHYSICAL PLANT on Table 4 of the report from COFO-10.										Municipal Taxes Funded by MCU (Included under TAXES above)

Reporting Officer (Physical Plant)

Reporting Officer (Finance)

Date

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

Table 2 of 4

Institution: _____

SUMMARY OF UTILITY AND OTHER COSTS
SUPPLEMENTARY DATA SHEET #1

(A) UTILITIES

COMPONENT	\$000's
Electricity	01
Fuel Oil	02
Gas	03
Water	04
Telephone Equipment, Rental & Installation Charges	05
Other	06
TOTAL	07

(B) OTHER

COMPONENT	\$000's
7(a) Purchasing & Receiving	08
7(b) Furniture Moving & Storage	09
7(c) Costs of Services	10
7(d) Municipal Taxes & Other Assessment	11
7(e) Vehicle & Equipment Costs	12
7(f) Other Costs	13
7(g) Insurance	14
7(h) Renovations, Alterations & Repairs	15
7(i) Cost of Rental Space	16
TOTAL	17

NOTE: The total above should agree with the items shown on the Physical Plant matrix opposite the object of expense UTILITIES under the functional column UTILITIES.

NOTE: The total above should agree with the total of the OTHER column on the Physical Plant matrix.

Table 3 of 4

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

Institution: _____

SUMMARY OF SPACE BY MAJOR FUNCTION
SUPPLEMENTARY DATA SHEET #2

MAJOR FUNCTION	UNIT		AREA
Building Maintenance	G.S.M.	01	
Custodial Services	G.S.M.	02	
Utilities	G.S.M.	03	

Reminders:

1. As identified in the OAPPPA Guidelines and Definitions, reported Physical Plant expenses will relate to the Operating Fund only and will be net of expenses relating to other funds. Accordingly, universities are reminded that the area figures should relate to net costs in the operating budget. It is expected that universities will report the same G.S.M. area for the three functions identified above. If different G.S.M. areas are shown, please provide explanatory comments.
2. Read "Classification of Functions" in the Guidelines and Definitions carefully and ensure that the supplementary data corresponds with the definitions therein.

Table 4 of 4

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

Institution: _____

AVERAGE ANNUAL UNIT COST OF UTILITIES
SUPPLEMENTARY DATA SHEET #2

UTILITY	UNIT		AVERAGE ANNUAL UNIT COST (c)
	¢/KWh (Incl. Demand)		
Electricity		01	
Fuel - Gas	¢/GigaJoules	02	
Fuel - Oil	¢/GigaJoules	03	
Water	¢/1,000 Litres	04	
Other *		05	

* Please specify utility and appropriate units.

SUMMARY STATEMENTS



PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 1

OBJECT OF EXPENSE	FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN- ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUND MTC. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL 1 (9)
1. (C) OTHER SALARIES & WAGES		15,074	20,823	36,312	6,526	5,316	10,342	94,393	4,396	98,789
2. EMPLOYEE BENEFITS		1,908	2,714	4,839	799	728	1,321	12,309	679	12,988
SUBTOTAL		16,982	23,537	41,151	7,325	6,044	11,663	106,702	5,075	111,777
3. LIBRARY ACQUISITIONS										
4. EQUIPMENT & FURNITURE (A) PURCHASE		543	336	450	409	473	204	2,415	446	2,861
(B) RENTAL		31	42	72	6	8	61	220	65	285
(C) MAINTENANCE		204	200	92	232	162	93	983	98	1,081
5. OPERATIONAL SUPPLIES & EXPENSES		710	5,366	1,941	1,123	716	522	10,378	620	10,998
6. COST OF GOODS SOLD										
7. UTILITIES					58,162			58,162		58,162
8. MUNICIPAL TAXES 2										
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS									14,648	14,648
10. EXTERNALLY CONTRACTED SERVICES		160	6,469	5,132	487	1,192	1,671	15,111	12,001	27,112
11. SCHOLARSHIPS, BURSARIES, ETC.										
12. PRINCIPAL & INTEREST REPAYMENTS										
13. LAND & SITE SERVICES										
14. BUILDINGS										
15. MISCELLANEOUS		565	33	33	33	2	39	705	5,404	6,109
16. INTERNAL COST ALLOCATIONS										
TOTAL		19,195	35,983	48,871	67,777	8,597	14,253	194,676	39,010	233,686

Note: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on Table 4 in Volume 1 of "Financial Report of Ontario Universities".

2. This item includes MCU grants in lieu of municipal taxes totaling \$13,985,145.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF TOTAL PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION
AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1989

SUPPLEMENTARY STATEMENT # 1A

OBJECT OF EXPENSE	FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN- ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTC. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
1. (C) OTHER SALARIES & WAGES		7.74	10.70	18.65	3.35	2.73	5.31	48.49
2. EMPLOYEE BENEFITS		.98	1.39	2.49	.41	.37	.68	6.32
SUBTOTAL		8.72	12.09	21.14	3.76	3.10	5.99	54.81
3. LIBRARY ACQUISITIONS								
4. EQUIPMENT & FURNITURE (A) PURCHASE		.28	.17	.23	.21	.24	.10	1.24
(B) RENTAL		.02	.02	.04			.03	.11
(C) MAINTENANCE		.10	.10	.05	.12	.08	.05	.50
5. OPERATIONAL SUPPLIES & EXPENSES		.36	2.76	1.00	.58	.37	.27	5.33
6. COST OF GOODS SOLD								
7. UTILITIES					29.88			29.88
8. MUNICIPAL TAXES								
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								
10. EXTERNALLY CONTRACTED SERVICES		.08	3.32	2.64	.25	.81	.86	7.76
11. SCHOLARSHIPS, BURSARIES, ETC.								
12. PRINCIPAL & INTEREST REPAYMENTS								
13. LAND & SITE SERVICES								
14. BUILDINGS								
15. MISCELLANEOUS		.29	.02	.02	.02		.02	.36
16. INTERNAL COST ALLOCATIONS								
TOTAL		9.86	18.48	25.10	34.82	4.42	7.32	100.00

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE
BY FUNCTION FOR THE FISCAL YEAR ENDED 30 APRIL 1989

SUMMARY STATEMENT # 1B

OBJECT OF EXPENSE	FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN- ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTC. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
1. (C) OTHER SALARIES & WAGES		78.53	57.87	74.30	9.63	61.84	72.56	48.49	11.27	42.27
2. EMPLOYEE BENEFITS		9.94	7.54	9.90	1.18	8.47	9.27	6.32	1.74	5.56
SUBTOTAL		88.47	65.41	84.20	10.81	70.30	81.83	54.81	13.01	47.83
3. LIBRARY ACQUISITIONS										
4. EQUIPMENT & FURNITURE (A) PURCHASE		2.83	.93	.92	.60	5.50	1.43	1.24	1.14	1.22
(B) RENTAL		.16	.12	.15	.01	.09	.43	.11	.17	.12
(C) MAINTENANCE		1.06	.56	.19	.34	1.88	.65	.50	.25	.46
5. OPERATIONAL SUPPLIES & EXPENSES		3.70	14.91	3.97	1.66	8.33	3.66	5.33	1.59	4.71
6. COST OF GOODS SOLD										
7. UTILITIES					85.81			29.88		24.89
8. MUNICIPAL TAXES									37.55	6.27
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS									30.76	5.14
10. EXTERNALLY CONTRACTED SERVICES		.83	17.98	10.50	.72	13.87	11.72	7.76	1.33	6.69
11. SCHOLARSHIPS, BURSARIES, ETC.										
12. PRINCIPAL & INTEREST REPAYMENTS										
13. LAND & SITE SERVICES									.35	.06
14. BUILDINGS										
15. MISCELLANEOUS		2.94	.09	.07	.05	.02	.27	.36	13.85	2.61
16. INTERNAL COST ALLOCATIONS										
TOTAL		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN- ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTC. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
BROCK	364	762	1,356	1,761	230	307	4,780	743	5,523
CARLETON	1,331	2,429	1,802	3,534	498	1,063	10,677	2,199	12,876
GUELPH	1,366	3,141	3,480	2,112	883	1,285	12,307	2,940	15,247
LAKEHEAD	267	1,023	1,027	1,737	323	350	4,727	795	5,522
LAURENTIAN	157	781	488	1,643	208	271	3,548	943	4,491
MCMASTER	1,274	2,420	3,669	4,932	648	1,083	14,026	2,214	16,240
OTTAWA	1,383	3,210	2,755	5,460	626	1,022	14,456	5,772	20,228
QUEEN'S	1,255	2,285	3,962	3,843	409	437	12,191	2,836	15,027
RYERSON	857	1,648	2,416	2,817	86	1,343	9,167	1,314	10,481
TORONTO	4,534	8,506	10,550	16,562	1,197	3,338	42,687	5,510	48,197
TRENT	87	490	553	600	140	132	2,092	544	2,636
WATERLOO	1,700	3,331	4,524	4,963	989	931	16,448	3,467	19,915
WESTERN	1,599	2,598	3,914	5,770	610	766	15,257	2,991	18,248
WILFRID LAURIER	268	530	968	1,011	170	289	3,236	1,309	4,545
WINDSOR	697	1,357	2,764	3,101	423	668	9,010	1,853	10,863
YORK	2,026	3,472	4,633	7,841	1,147	948	20,067	3,580	23,647
TOTAL	19,195	35,983	48,871	67,777	8,597	14,253	194,676	39,010	233,686

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

SUMMARY STATEMENT # 2A

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN- ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUND MTC. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
BROCK	7.62	15.94	28.37	36.84	4.81	6.42	100.00
CARLETON	12.47	22.75	16.88	33.10	4.66	10.14	100.00
GUELPH	11.34	25.52	28.36	17.16	7.17	10.44	100.00
LAKEHEAD	5.65	21.64	21.73	36.75	6.83	7.40	100.00
LAURENTIAN	4.43	22.01	13.75	46.31	5.86	7.64	100.00
McMASTER	9.08	17.25	26.16	35.16		7.72	100.00
OTTAWA	9.57	22.21	19.06	37.77	4.33	7.07	100.00
QUEEN'S	10.29	18.74	32.50	31.52	3.35	3.58	100.00
RYERSON	9.35	17.98	26.36	30.73	.94	14.65	100.00
TORONTO	10.62	15.24	24.71	38.80	2.80	7.82	100.00
TRENT	4.16	23.42	26.43	32.98	6.69	6.31	100.00
WATERLOO	10.34	20.25	27.50	30.17	6.07	5.66	100.00
WESTERN	10.48	17.03	25.65	37.82	4.00	5.02	100.00
WILFRID LAURIER	8.28	16.38	29.91	31.24	5.25	8.93	100.00
WINDSOR	7.74	15.06	30.68	34.42	4.69	7.41	100.00
YORK	10.10	17.30	23.09	39.07	5.72	4.72	100.00
TOTAL	9.86	18.48	25.10	34.82	4.42	7.32	100.00

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PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 3

OBJECT OF EXPENSE	INSTITUTION	BROCK	CAR- LETON	GUELPH	LAKE- HEAD	LAUR- ENTIAN	HOMAS- TIER	OTTAWA	QUEEN'S	RIVER- SON	TOR- ONTO	TRENT	WATER- LOO	WES- TERN	WLU	WIND- SOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES		2,139	4,376	8,523	2,344	1,442	6,808	5,524	6,711	3,040	22,012	1,136	9,205	8,037	1,775	5,186	10,531	98,789
2. EMPLOYEE BENEFITS		340	769	1,107	309	224	728	720	937	580	1,805	160	1,223	1,332	272	988	1,494	12,988
SUBTOTAL		2,479	5,145	9,630	2,653	1,666	7,536	6,244	7,648	3,620	23,817	1,296	10,428	9,369	2,047	6,174	12,025	111,777
3. LIBRARY ACQUISITIONS																		
4. EQUIPMENT & FURNITURE (A) PURCHASE		17	276	380	207	17	135	110	212	98	257	34	161	201	86	141	529	2,861
(B) RENTAL			7	25	4		13	15	10	8	90	7	5	1		3	97	285
(C) MAINT.			18	284	69			64		2	210	9	36	128	21		240	1,081
5. OPERATIONAL SUPPLIES & EXPENSES		473	1,181	208	479	160	1,303	137	1,712	449	690	223	1,065	1,101	380	560	877	10,998
6. COST OF GOODS SOLD																		
7. UTILITIES		1,897	3,171	1,554	1,340	1,121	3,952	4,774	3,294	2,768	15,136	630	4,428	4,925	763	2,073	6,536	58,162
8. MUNICIPAL TAXES		378	1,001	868	254	292	867	1,149	1,218	660	2,579	249	1,209	1,378	379	646	1,521	14,648
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS		252	462	1,152	393	407	111	2,854	292	172	1,607	33	1,711	360	664	774	757	12,001
10. EXTERNALLY CONTRACTED SERVICES		188	1,362	445	58	672	2,134	4,406		2,207	2,701	5	307	93	91	279	680	15,628
11. SCHOLARSHIPS, BURSARIES, ETC.																		
12. PRINCIPAL & INTEREST REPAYMENTS																		
13. LAND & SITE SERVICES																		
14. BUILDINGS																		
15. MISCELLANEOUS		39	253	678	65	156	189	475	641	434	1,110	150	515	692	114	213	385	6,109
16. INTERNAL COST ALLOCATIONS																		
TOTAL		5,523	12,876	15,247	5,522	4,491	16,240	20,228	15,027	10,401	48,197	2,636	19,915	18,248	4,545	10,863	23,647	233,686

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF
EXPENSE BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1969

OBJECT OF EXPENSE	INSTITUTION	BROOK	CAR- LETON	GUELPH	LAKE- HEAD	LAUR- ENTIAN	MCMA- TER	OTTAWA	QUEEN'S	RIVER- SON	TOR- ONTO	TRENT	WATER- LOO	WES- TERN	WLU	WIND- SOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES		38.73	33.99	55.90	42.45	32.11	41.92	27.31	44.66	29.00	45.67	43.10	46.22	44.04	39.05	47.74	44.53	42.27
2. EMPLOYEE BENEFITS		6.16	5.97	7.26	5.60	4.99	4.48	3.56	6.24	5.53	3.75	6.07	6.14	7.30	5.98	9.10	6.32	5.56
SUBTOTAL		44.89	39.96	63.16	48.04	37.10	46.40	30.87	50.90	34.54	49.42	49.17	52.36	51.34	45.04	56.84	50.85	47.83
3. LIBRARY ACQUISITIONS																		
4. EQUIPMENT & FURNITURE (A) PURCHASE		.31	2.14	2.49	3.75	.38	.63	.54	1.41	.94	.53	1.29	.81	1.10	1.89	1.30	2.24	1.22
(B) RENTAL			.05	.16	.07		.08	.07	.07	.08	.19	.27	.03	.01		.03	.41	.12
(C) MAINT.			.14	1.86	1.25			.32		.02	.44	.34	.16	.70	.46		1.01	.46
5. OPERATIONAL SUPPLIES & EXPENSES		8.56	9.17	1.36	8.67	3.56	8.02	.68	11.39	4.28	1.43	8.46	5.35	6.03	8.36	5.16	3.71	4.71
6. COST OF GOODS SOLD																		
7. UTILITIES		30.73	24.63	10.19	24.27	24.96	24.33	23.60	21.92	26.41	31.40	23.90	22.23	26.09	16.79	19.08	27.64	24.89
8. MUNICIPAL TAXES		6.84	7.77	5.69	4.60	6.50	5.34	5.68	8.11	6.30	5.35	9.45	6.07	7.55	8.34	5.95	6.43	6.27
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS		4.56	3.59	7.56	7.12	9.06	.68	14.11	1.94	1.64	3.33	1.25	8.59	1.97	14.61	7.13	3.20	5.14
10. EXTERNALLY CONTRACTED SERVICES		3.40	10.58	2.92	1.05	14.96	13.14	21.78		21.06	5.60	.19	1.54	.51	2.00	2.57	2.88	6.69
11. SCHOLARSHIPS, BURSARIES, ETC.																		.06
12. PRINCIPAL & INTEREST REPAYMENTS																		
13. LAND & SITE SERVICES																		
14. BUILDINGS																		
15. MISCELLANEOUS		.71	1.96	4.45	1.18	3.47	1.16	2.35	4.27	4.14	2.30	5.69	2.59	3.79	2.51	1.96	1.63	2.61
16. INTERNAL COST ALLOCATIONS																		
TOTAL		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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BREAKDOWN OF "UTILITIES" AND "OTHER" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 4

INSTITUTION	UTILITIES							OTHER 1									TOTAL	
	ELEC.	FUEL OIL	GAS	WATER	TEL.	OTHER	TOTAL	7(A)	7(B)	7(C)	7(D)	7(E)	7(F)	7(G)	7(H)	7(I)		TOTAL
BROCK	1,298		22	87	290		1,697		59			378		15	39	252		743
CARLETON	1,506	25	476	470	694		3,171	62	169		1,001	135	143	127		462	100	2,199
GUELPH	887		437	50	150	30	1,554		136	130	868	39	23	465	1,152		127	2,940
LAKESHORE	684	10	490	111	45		1,340	108			254			40	393			795
LAURENTIAN	622	3	362	97	37		1,121				292	94		100	407	50		943
McMASTER	2,162	4	918	403	465		3,952	283		303	867	468		158	111		24	2,214
OTTAWA	2,313	32	1,058	408	963		4,774	75	574	763	1,149			123	2,854	234		5,772
QUEEN'S	2,097	274	623	197	89	14	3,294	315		555	1,218	29	49	219	292	159		2,836
RYERSON	1,943	12	326	161	326		2,768			62	680			219	172	201		1,314
TORONTO	7,641	145	2,654	1,135	3,263	298	15,136	20			2,579		194	647	1,607	463		5,510
TRENT	364		16	25	225		630			78	249	30	7	62	33	85		544
WATERLOO	2,201	4	880	455	888		4,428				1,209		50	416	1,711	81		3,467
WESTERN	2,463	10	1,011	366	1,075		4,925	375		180	1,378		131	354	360	213		2,991
WILFRID LAURIER	427	1	231	59	45		763	48	86	27	379			29	664	76		1,309
WINNIPEG	1,424		469	118	62		2,073	34	12	11	646	121	46	139	774	70		1,853
YORK	3,128	167	950	332	1,959		6,536	286			1,521	384	368	137	757	127		3,580
TOTAL	31,160	687	10,923	4,474	10,576	342	58,162	1,606	1,036	2,109	11,848	1,300	1,026	3,274	12,001	2,010		39,010

Note: 1. Headings for "Other" physical plant operating expenses -

7(A) Purchasing & Receiving
7(D) Municipal Taxes & Other Assessment
7(G) Insurance

7(B) Furniture Moving & Storage
7(E) Vehicle & Equipment Costs
7(H) Renovations, Alterations & Major Repairs

7(C) Costs of Services
7(F) Other Costs
7(I) Cost of Rental Space

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GROSS SQUARE METRES AND UTILITIES RATES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

INSTITUTION	GROSS SQUARE METRES (000'S)				UTILITY RATES				
	BUILDING MAINTENANCE		CUSTODIAL		ELECTRICITY ¢/KWH	GAS		FUEL OIL ¢/GJ*	WATER ¢/1000 LITRES
	TOTAL	TOTAL	TOTAL	TOTAL		¢/GJ*	¢/GJ*		
BROCK	95	95	95	95	4.70	403			29.8
CARLETON	185	185	185	185	4.45	376		274	73.0
GUELPH 1	290	280	280	286	4.45	350			16.7
LAKEHEAD	91	91	91	91	4.77	336			24.3
LAURENTIAN	75	75	75	75	5.16	434		513	56.1
McMASTER 2	254	252	252	254	4.12	254		361	39.2
OTTAWA	294	280	280	281	4.67	315		443	63.0
QUEEN'S 3	294	294	294	294	4.00	327		370	28.0
RYERSON	183	183	183	183	5.24	262		756	57.2
TORONTO 4	887	810	810	887	4.61	262		466	57.8
TRENT	53	53	53	53	4.75	432			31.6
WATERLOO	346	271	271	347	4.68	276		566	85.8
WESTERN	321	321	321	321	4.53	268		270	27.4
WILFRID LAURIER	62	62	62	62	4.70	345			89.0
WINDSOR	151	151	151	151	4.30	300			19.1
YORK	385	385	385	385	4.23	261		274	58.8
TOTAL	3,975	3,788	3,788	3,950					

*Gigajoules

Notes: 1. Under "Utility Rates", Guelph also reported "Sewage Disposal" on a per capita basis.
 2. Under "Utility Rates", McMaster also reported "Oil" in cents per gigajoule.
 3. Under "Utility Rates", Queen's also reported "Sewage" in cents per litre.
 4. Under "Utility Rates", Toronto also reported "Purchased Steam" in cents per gigajoule.

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UNIT COSTS OF PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(\$ / SQUARE METRE)

SUMMARY STATEMENT # 6

INSTITUTION	MAINTENANCE (1)	CUSTODIAL (2)	UTILITIES (3)	GROUNDS ¹ (4)	SECURITY & TRAFFIC ¹ (5)	TOTAL 1,2,3,4,5	TOTAL 1,2,3,4
BROCK	8.021	14.274	18.537	2.421	3.232	46.485	43.253
CARLTON	13.130	9.741	19.103	2.692	5.854	50.520	44.666
GUELPH	10.505	12.464	7.365	2.953	4.298	37.605	33.307
LAKEHEAD	11.242	11.286	19.088	3.549	3.846	49.011	45.165
LAURENTIAN	10.413	6.507	21.907	2.773	3.613	45.213	41.600
McMASTER	9.528	14.560	19.417	2.551	4.264	50.320	46.056
OTTAWA	10.918	9.839	19.431	2.129	3.476	45.793	42.317
QUEEN'S	7.772	13.476	13.071	1.391	1.486	37.196	35.710
RYERSON	9.005	13.202	15.393	.470	7.339	45.409	38.070
TORONTO	7.335	13.025	18.672	1.349	3.763	44.144	40.381
TRENT	9.245	10.434	13.019	2.642	2.491	37.831	35.340
WATERLOO	9.627	16.694	14.303	2.887	2.691	46.202	43.511
WESTERN	8.093	12.193	17.975	1.900	2.386	42.547	40.161
WILFRID LAURIER	8.548	15.613	16.306	2.742	4.661	47.870	43.209
WINDSOR	8.987	18.305	20.536	2.801	4.424	55.053	50.629
YORK	9.018	12.034	20.366	2.979	2.462	46.859	44.397
AVERAGE	9.462	12.728	17.157	2.389	3.768	45.504	41.736

Note: 1. Unit costs are calculated using Building Maintenance square metres (Summary Statement # 5).

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